THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ECCLESALL, SHEFFIELD

England & Wales · Charity number 1128859

Details

Other names	ECCLESALL PARISH CHURCH
Status	Registered
Legal form	Previously excepted
Registered	2009-03-27
Register	View on the Charity Commission register

Contact

Address	All Saints Ecclesall Parish Halls Ringinglow Road Sheffield S11 7PP
Phone	01142687574
Email	Office@allsaintsecclesall.org.uk
Website	www.allsaintsecclesall.org.uk

Activities

Objects: PROMOTING IN THE ECCLESIASTICAL PARISH THE WHOLE MISSION OF THE CHURCH.

Activities: Regular public worship. Provision of sacred space for personal prayer and contemplation. Pastoral work and visits. Teaching of Christianity. Taking of religious assemblies in schools. The provision of youth actvities with a Christian ethos. Promotion of Christianity and the whole mission of the Church. Supporting other charities.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Buildings/facilities/open Space, Provides Services
- **What:** Religious Activities
- **Who:** The General Public/mankind

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Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL.
- Sheffield City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£723,240	£769,147	£2,518,498	14
2024-12-31	£753,729	£746,165	£2,612,865	14
2023-12-31	£697,724	£690,813	£2,522,170	14
2022-12-31	£669,513	£657,068	£2,491,379	14
2021-12-31	£622,569	£675,305	£2,546,113	13
2020-12-31	£583,077	£573,482	£2,177,824	15

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Trustees

Name	Role	Appointed
Alan Richard Cantrell		2019-04-24
Alan Storey		2024-05-22
Barry Keith Byles		2026-05-20
Dr Catherine Anne Gerrish		2019-06-03
Fenella Garerd Noble		2024-05-22
JONATHAN LESLIE HATTERSLEY		2026-05-20
Jeannette Jackson		2022-05-25
John Philip Smith		2026-05-20
Julia Newton		2018-04-30
Martyn John Read		2025-05-21
Prof Robert Edward Coleman		2023-05-24
Rev Benjamin Christopher Lacey		2025-07-06
Rev Godfrey John Smallman		2022-09-28
Rev Roland Gregory Slade		2022-06-29
Rev Stephen Robert Holme MRICS		2024-06-30
Revd Canon Mark Edward Brown		2021-01-21
Sally Ann Hilary Craig BDS M Phil		2021-05-26
Simon William Musgrave		2021-09-13
Susan Claire Preston		2026-05-20

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THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ECCLESALL, SHEFFIELD

England & Wales - Charity number 1128859

Accounts

ALL SAINTS
ECCLESALL

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ECCLESALL SHEFFIELD

REPORTS AND FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2025

Registered Charity No. 1128859

Worshipping God Living in Faith Sharing the Good News of Jesus

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ECCLESALL SHEFFIELD

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THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ECCLESALL SHEFFIELD

LEGAL and ADMINISTRATIVE INFORMATION

Charity number	1128859
Address	Church Halls Ringinglow Road Sheffield S11 7PP
Auditors	Hawsons Chartered Accountants Statutory Auditor Pegasus House 463a Glossop Road Sheffield S10 2QD
Bankers	Virgin Money Business Direct 40 Vincent Place Glasgow G1 2HL

Officers of the Parochial Church Council (PCC)

Chair	The Revd. Canon Mark Brown	(T)	
Vice Chair	Richard Blyth	(T)	To 21 May 2025
	Robert Coleman	(T)	From 21 May 2025
Secretary	Vacant		Interim arrangements 24 November 2024 to 5 January 2026
	Margaret Morley		From 5 January 2026
Treasurer	Julia Newton	(T)	
Giving Treasurer	Roger Manterfield		
Electoral Roll Officer	Church Administrator		
Parish Safeguarding Officer	Robert Coleman	(T)	

Key (T) = Trustees

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ECCLESALL SHEFFIELD

LEGAL and ADMINISTRATIVE INFORMATION - continued

Trustees (Voting Members of Parochial Church Council)

Vicar	The Revd. Canon Mark Brown		
Associate Vicar	The Revd. Roland Slade		
Curate	The Revd. Simon Oatridge		To 19 January 2026
Curate	The Revd. Benjamin Lacey		From 6 July 2025
Curate (SSM)	The Revd. Stephen Holme		
Church Wardens	Richard Blyth		To 21 May 2025
	Robert Coleman		
	Alan Storey		From 21 May 2025
Deanery Synod Representatives	Kelly Feast		
	Timothy Ling		From 21 May 2025
Elected Representatives			
Deputy Wardens	Alan Storey	E	To 21 May 2025
	Lynne Bradey	E	To 21 May 2025
	Alan Cantrell	E	
	Sally Craig	E	
	Kate Gerrish	E	
	Rod Ismay	E	To 21 May 2025
	Jeannette Jackson	E	
	Gillian King	E	To 21 May 2025
	Pamela Marsh	E	To 21 May 2025
	Simon Musgrave	E	Chair of Mission Support Group
	Julia Newton	E	
	Fenella Noble	E	
	Martyn Read	E	From 21 May 2025
	Lesley Snell	E	
	Kathryn Walker	E	To 21 May 2025
	Alison Woodman	E	To 21 May 2025

Ex Officio Non Voting Member of the PCC

The Revd. Stephen Hunter	SSM Associate Minister	To 19 January 2026
The Revd. Godfrey Smallman	SSM Assistant Minister	

Key (E) = Elected Representative

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ECCLESALL SHEFFIELD

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2025

The members of the Parochial Church Council ('PCC') are pleased to present their report and financial statements for the year ended 31 December 2025.

1. Structure, governance and management

PCC

The PCC is a corporate body established by the Church of England. It is part of the Ecclesall Deanery within the Diocese of Sheffield and operates under the Parochial Church Council Powers Measure. The PCC is a Registered Charity.

All regular church attendees are encouraged to join the Electoral Roll and are able to stand for election to the PCC providing they meet the requirements of the Charity Commission and Church of England, and are not disqualified under the Church Representation Rules. The method of appointment of trustees is set out in the Church Representation Rules. Trustees are offered training to support their membership of PCC.

The PCC is responsible for setting the overall mission and vision of the church, for ensuring that money is spent wisely and appropriately, for employing staff and for looking after all church property.

At each of the PCC meetings in the year there was a focus on one or more aspects of the strategic direction for the church's mission and ministry, alongside necessary governance matters and decisions relating to finances, staffing and the church building and other property.

The full PCC formally met seven times in 2025. There was average attendance of 76.6% (2024 - 76.9%). Some business was transacted between meetings by e-mail, with any decisions recorded in the minutes of the next meeting.

Given the wide range of responsibilities undertaken by PCC it is supported in its work by a number of committees and groups each dealing with particular areas as follows:

Standing Committee

The Standing Committee transacts the business of the church between PCC meetings and with the Estates Commitee has shared oversight of property improvement and maintenance. Its voting membership is the Vicar (Chair), the two Churchwardens and Treasurer plus two elected members of the PCC. The Operations Manager attends. The committee reports to the PCC via minutes of its meetings. It met six times during 2025 and supported the Vicar on staff recruitment, financial stewardship and on various governance, operational and estates matters.

PCC Estates Committee

The Estates Committee supports PCC in the management of the whole of All Saints estate, including providing advice and recommendations on major estates repairs and developments. In 2025 it continued to be chaired by the Vicar. Other membership was a designated Churchwarden, the Treasurer, two members of the PCC and five members of the church family with appropriate skills, experience or expertise including three of the churchyard volunteers. The Operations Manager was in attendance. The Committee primarily reports to the PCC via minutes of its meetings. It met four times in 2025. It oversaw repairs including those recommended by the Quinquennial Inspection of the church building in May 2022. It supported the work of a re-established Eco Church group chaired by a churchwarden and were pleased to note achievement of the bronze award. The Committee also oversaw the maintenance of the churchyard.

Treasurer's Group

The Treasurer's Group works alongside and in support of the Treasurer and Giving Treasurer, to support strong financial governance and to provide technical and professional expertise to PCC. During 2025 the group met twice with other business being transacted via e-mail. The group is chaired by the Vicar's nominee, during 2025 a qualified accountant who was also a member of PCC until May 2025. It reports to PCC by way of relevant papers.

"Beyond Ecclesall" Mission Support Group (MSG)

The Mission Support Group exists as a sub-group of the PCC to promote Christian mission 'beyond Ecclesall'. The main responsibilities are to allocate the annual funding allocated by the PCC for external mission; to manage the relationships with the individuals or organisations who receive grants via annual reports, other contact and occasional visits; and to co-ordinate the mission weekend. MSG is chaired by a member of PCC, with at least one other member from PCC and 6 to 8 other members. It reports to PCC via reports and the minutes of its meetings which are held approximately every two months.

Related Trusts and Charities

The Taylor Institution (Registered Charity 226122) provides grants to indviduals in need within the old township of Ecclesall Bierlow who are members of the Church of England. With help and direction from the Charity Commission the necessary Regulations were passed to allow All Saints PCC to become Corporate Trustee with effect from 15 November 2021. The Treasurer and PCC Secretary of All Saints also serve in these roles for The Taylor Institution. The Vicar of All Saints has been given delegation to make grants within agreed parameters.

2. Objectives and activities

The Church's main objective is the promotion of the Gospel of our Lord Jesus Christ according to the doctrines and practices of the Church of England.

All Saints PCC has the responsibility of co-operating with the Vicar in promoting within the ecclesiastical parish the whole mission of the church, pastoral, evangelistic, social and ecumenical. A task group reconsidered our Purpose, Aims and Values and PCC approved in March 2024 a short document that set out how we seek to "Worship God, Live in Faith and Share the Good News of Jesus". This included the following updated purpose statement:

Our Purpose: To be a welcoming, outward-looking and multi-generation Christian community, worshipping God and sharing our life and faith with Ecclesall and beyond

In 2025 we continued to implement our 2025 to 2027 action plan which took into account responses and suggestions from the questionnaire provided to all adult members of the congregation in October 2024. PCC considered an update report on implementation of the action plan at its meeting in March 2026. PCC recognised good progress in areas such as joint services and events to bring together the different Sunday conregations, introduction of digital resources for small groups and creation of a cafe area at the back of church. PCC noted that other proposals needed to be developed further during 2026.

2025 was again a full year of in person services, but we continued to provided live-streaming of one service most Sundays for those unable to attend church in person. PCC approved a major upgrade to our audio visual technology in church which was installed in November 2024 to benefit those both attending in person and watching "on line".

3. Achievements and performance

Our Bible verse for 2025 was "Your word is a lamp to my feet and a light to my path " (Psalm 119:v105). All members of the church family were encouraged to consider their personal faith journey and that each person is given, by the Holy Spirit, a gift to be used for the benefit of others. All were encouraged to reflect on how we might use to support the mission and ministry at All Saints showing love and kindness. At the Annual Parochial Church Meeting (APCM) in May our Vicar in his annual report used the theme "for the future take us" from a well known hymn written by the late Dudley Smith. He reflected on the importance of sensing the Lord's presence and looking not just to grow in our own faith but to help transform others we meet in our journeys. Mark also reflected on the opportunity to visit Argentina at the invitation of Bishop Brian Williams and how it built on long standing relationships with this Parish and the Diocese of Sheffield.

2025 saw changes to our ministry team. We were delighted that the church family were able to attend services at Sheffield Cathedral in support of Rev Ben Lacey our new Curate ordained Deacon on 6th July and Rev Stephen Holme our Curate (SSM) ordained Priest on 5th July. In August we were very sorry to say farewell to Rosie Blackett after 10 years as our Childrens Minister as she moved to take up a new ministry role in Southport. We are pleased that a successful recruitment has taken place with Tony Harris starting in post in April as our Children and Families Minister. In the interim, PCC was grateful that many of our childrens' ministry activities were able to continue through the work of other members of the ministry team and volunteers, with particular thanks to Cam Catto, Youth Minister and those undertaking short term childrens' ministry worker placements.

In September it was announced that Rev Simon Oatridge who was coming to the end of his time as Curate at All Saints, would be licensed as Priest in Charge at the neighbouring parish of St Oswalds in January 2026. As one of Sheffield Diocese's "Resourcing Churches", PCC agreed to seek to send a graft team with Simon to join and help revitalise the existing conregation at St Oswalds. Through prayer and a series of meetings during the remainder of 2025 a team was created and moved in mid January 2026.

January 2025 saw the arrival of a new Operations Manager and Finance Officer to fill the vacancies in our Operations Team, allowing the team to effectively and efficiently support the work of the church throughout 2025.

Pastoral Care

All Saints has a team involved in and committed to developing Pastoral Ministry. Ministry staff and many volunteers reach out and offer care to church members and the local community. The pastoral team maintain a list of who has been visited. In 2025 we ran twice monthly services at Broomcroft House Care Home in our Parish. The breavement team invited families of those for whom funeral services have taken place in recent years, to a service of remembrance and thanksgiving in October. This was appreciated and well attended.

Childrens Ministry

In 2025 we maintained a wide range of activities and services as part of our Childrens' ministry. Althought our Childrens Minister moved to a new job in August, PCC gives thanks that we were able to run Holiday Club in August, Light Party in October and Christmas Experience in December which were all very successful and extremely well attended including by many children new to activities at All Saints. Through other members of the ministry team and volunteers we continued to operate two Toddlers Groups throughout the autumn term and continued our work with local primary schools including the weekly Christian Union at Clifford All Saints.

Youth Ministry

2025 saw a growth in young people engaging with various Youth Ministry activities. The spring residential House Party was for a second year at Carlton Lodge with 22 young people attending and we have 33 booked for a similar House Party in April 2026. The number of encounter groups remained at 5 but with changing membership as some members of our youth moved on to university. The Christian Union at Silverdale continued to develop resulting in young people attending services and events at All Saints. A weekend visit to our mission partner in Manchester was repeated, with all the youth involved impacted greatly by the experience. Cam Catto has been able to continue with mentoring support in Clifford All Saints School and chaplaincy work with young offenders at Aldine House.

Mission

All Saints remained fully committed to external ('beyond Ecclesall') mission during 2025. We prayed for, participated in and gave financial support to local, national and international projects and individuals. The main external visits were a further visit to one of our mission partners in Manchester by a small team of the youth and a visit by our Vicar to Argentina at the invitation of Bishop Williams which included visiting community action projects we supported financially in association with St Michaels, Buenos Aires. On Mission Sunday in June we welcomed two external speakers (from Youth with a Mission and the International Justice Mission) to help us consider the theme of "social justice". A social justice group has subsequently met chaired by the associate vicar to explore these issues further.

Ecumenical relationships

The Chapel of the Holy Spirit at Whirlow continues to be a positive ecumenical arrangement. We are in a mission partnership with St Gabriel's in Greystones. Through membership of the Governors and through the Childrens Ministry we are actively engaged with Clifford All Saints primary school. This gives us links with St Andrews Psalter Lane which is a joint Methodist Anglican church. All Saints churchyard is open to burials connected with the local Roman Catholic church.

Deanery Synod

The Rev. Canon Mark Brown, Vicar of All Saints, also serves as Area Dean for Ecclesall. He and our lay member representatives attended Deanery Synod meetings and other events. In December we hosted a very successful event with our twinned deanery, Attercliffe, at which the Bishop of Doncaster and Archdeacon of Rotherham and Sheffield both spoke very soon after their respective appointments. A Deanery-wide Confirmation Service was hosted by All Saints in June. Our Vicar supported other deaneries in the Diocese at the Bishop's invitation.

Volunteers

PCC remains grateful for the services of numerous volunteers who cover a wide variety of roles including the Churchwardens team, PCC Secretary, Treasurer, Giving Treasurer, Parish Safeguarding Officer, PCC members, Service Co-ordinators and Welcomers, Home Group Co-ordinators and Leaders, and many other roles. Ordained, licensed and approved ministers and preachers lead and preach at services on a regular basis.

Safeguarding

Rob Coleman has continued as Parish Safeguarding Officer supported by Alan Cantrell who oversees the training logs and Diocesan safeguarding dashboard and Sally Craig who provides a female option for members of the congregation or staff to confide in should they feel uncomfortable disclosing any concerns they may have to a man. Both are members of PCC. As required by the Church Representation Rules, PCC is able to confirm that it is complying with the House of Bishops Safeguarding Handbook 2018 "Promoting a Safer Church" and following the House of Bishop's guidance on safeguarding children and vulnerable adults.

Church membership

There were 303 church members on the Electoral Roll following the APCM in May 2025, following a complete refresh of the Electoral Roll as required by Church of England governance. (2024: 354). Average weekly attendance for services was 348 (including 53 at Chapel of Holy Spirit at Whirlow) in 2025. (2024: 359 including 52 at Whirlow.) An average of 31 participated "at home" each week through the live streaming of services. (2024: 73). There were 195 households on 31 December 2025 in the pledged giving scheme making regular gifts (2024: 203).

Worship and prayer

Throughout 2025 we maintained a regular pattern of prayer and worship within the church buildings. Prayer takes place regularly on weekdays with usually 4 services of public worship each Sunday and one on a Wednesday. Prayer meetings to which all members of the church family are welcomed, have taken place at least once a term focussed on specific themes. There is a pattern of services at the Chapel of the Holy Spirit, Whirlow on Sunday and a weekly reflective service of Holy Communion on Tuesday mornings. Many small and echo groups meet on a regular basis in person for study, prayer and fellowship and during 2025 there has been additional support and resources made available. Members of the Healing and Wholeness Team are available to pray with church members or visitors at many of our Sunday services. Services with a particular focus on opportunities for prayer for healing have been held each term.

Our Youth have continued to lead 6PM services once a month, in addition to holding their own services and activities most Sunday evenings. We were very pleased to welcome a large number of visitors to a range of Advent, carol and nativity services during December, as well as a second successful "Christmas Experience" outreach initiative. The service for those who find Christmas difficult was repeated in 2025. We hosted a Deanery-wide service of Confirmation in June. In October, we held our annual service of thanksgiving in remembrance of those who have died. Church parade services involving young people from various uniformed organisations who meet in our halls were held, with the Christingle service proving particularly popular.

PCC was delighted that two successful Alpha Courses (one evening and one daytime) were run in January 2025 and these are being repeated in January 2026. Rev Godfrey Smallman, Assistant Minister, ran very popular "going deeper" bible study courses on a Wednesday morning. We participated in the Arise Sheffield month of prayer and other intiatives.

The number of Occasional Offices held in church included 10 funerals. We welcomed 2 couples for services of marriage and 9 baptisms/thanksgivings took place as part of our usual worship services.

Programme of Events

A wide range of events took place in 2025 for all ages of the church family and those to which the church family were encouraged to invite friends and neighbours. Highlights included walks, bring and share meals including our Agape meal on Maundy Thursday and pie and pea Harvest supper, sporting fixtures and specific mens' and womens' ministry events. The Lent programme had a focus on spiritual renewal, with a sermon series entitled "following Jesus" at Sunday morning services and the opportunity to attend a reflection on a series of Biblical paintings prior to the 6PM services. There were connect lectures to think through how Christian faith connects with the world at large. At Easter members of the church family came together to provide a wonderful concert of Easter Bach on Easter Saturday evening. In November our Vicar's annual lecture was entitled "Jesus loves me this I know, because the Bible tells me so" and considered the importance of letting God's word through Scripture guide our path.

Reaching out to our local community

During 2025 we continued to reach out to our local community in many ways. We held a programme of "Friendly Stop" music recitals with prayer and a reflection from a member of the ministry team. Our "church inside out" work continued with displays and messages along the public footpath which runs through the church yard. As in previous years, we supported the Sheffield Half Marathon, operating water stations, and participated in Heritage Week with many visitors coming to learn more about our church building and churchyard. There were other events held in the churchyard as part of "love your burial ground" week and PCC remains very grateful to our churchyard volunteers who work so hard to keep this large green preaceful space welcoming to our local community for walks and contemplation. Throughout the year in our church welcome area there was Monday morning "drop in" offering the opportinity for coffee, cake and fellowship and Thursday morning "open door" with an opportunity for all to meet for crafts, puzzles etc with refreshments. PCC offers massive thanks to the volunteers without whom none of these activities would be possible.

In addition to our usual programme of Advent and Christmas services, due to the dedication of many volunteers, we ran for a second year a very successful "Christmas Experience" with an increased number of primary school children and members of uniformed groups, as well as families from our local community on the Saturday. All enjoyed a free and immersive walk-through tour of the first Christmas and the opportunity for craft making and fellowship. We also continued and extended our popular programme of community carol singing both outdoors and in local pubs.

Public Benefit

The range of activities supported by PCC provides clear tangible benefits to our community by:

- The provision every week in church of a full range of services available to all.
- Use of our church building for various community events such as Friendly Stop, Monday drop in, Open Door and hire of church for concerts
- Pastoral work, including visiting the sick, distressed and bereaved in the community and through our links with St Luke's Hospice and Broomcroft House Nursing Home.
- Teaching of the Christian faith through sermons, courses, special events and youth groups and religious assemblies in local schools.
- Providing facilities through the use of the Parish Halls to a large variety of groups of all ages, including our toddler groups and various uniformed organisations.

4. Financial Review

PCC approved budget proposals for the 2025 financial year that encompassed an operational loss for church and mission activities of £36k, comparing planned regular spend with expected regular income and assuming all approved staff posts were filled. PCC identified restricted donations and specific reserves to meet the shortfall. PCC approved essentially a "breakeven" budget for the operation of the parish halls. Major repairs are funded by reserves through the Estates Designated Fund. Large one-off donations and legacies are deemed outside of scope when operational budgets are set and are placed initially in reserves.

The Statement of Financial Activities on page 14 shows for Unrestricted Funds net operating expenditure of £39k. To achieve a balanced position for church and mission, £10k of restricted donations and £19k of specific reserves in relation to ministry posts were used. £43k of major repairs were largely funded from reserves which were replenished by a £10k legacy and £21k of one-off gifts in response to stewardship requests. When unrealised investment losses, transfers to restricted funds and the reduction in value of one of our residential properties are taken into account, Unrestricted Funds reduced by £74k at 31 December 2025.

In total Restricted Funds have reduced by a modest £1.7k. Details of movements by fund can be found in note 15 to the accounts.

Income

In total income at £723k was slightly lower than 2024 (£754k). Parochial Fees for weddings and funerals were £17k lower and other income £30k lower as we ceased to host staff for Whirlow Grange Ltd during 2025. PCC remains very thankful for the regular giving from the church family through the stewardship programme, which when gift aid is included was £415k (2024: £410k). This provides the core funding to support our church and mission activities.

Expenditure

In total expenditure at £769k was slightly higher than 2024 (£746k). This partly reflected inflationary cost pressures as well as major repairs being £35k higher in 2025. These included a new carpet for church and a replacement flat roofing section on the halls. We met our pledge of £153k to the Diocesan Common Fund in full.

Looking ahead to 2026

PCC endorsed a Stewardship Appeal to take place in autumn 2025. A letter to members of the church family set out our financial position and proposals for 2026. PCC is thankful for the generous response from the church family which together with planned use of certain designated reserves and restricted funds facilitated the approval of budgets for 2026.

Reserves policy

As part of our reserves policy, PCC reviews our reserves position at least twice a year.

Our aim is to maintain **unrestricted reserves** at a sufficient level to ensure financial resilience and sustainability, including protecting us against key risks identified in our risk register. The most significant continue to be the potential cost of repairs to our properties, a reduction in the level of regular giving from the church family, fluctuations in external income from the hire of our church and halls buildings and the need for unexpected staffing expenditure. Our aim is also to achieve an appropriate balance between financial resilience and stepping out in faith to use our funds in support of the mission of the church. We believe that we should look ahead over at least a two year planning period, but that as a minimum we should seek to have sufficient reserves for the financial year ahead.

The table below summarises the position at the start of 2025. PCC has determined that we have sufficient reserves available for agreed commitments and plans at the start of 2025. We have also agreed a reserve for operational risks related to church activities of £145,000 based on our assessment of possible need.

Reserves policy (continued)

Planned and Possible uses of Unrestricted Reserves

	At 1 January 2026		At 1 January 2025
Church Activities	£	£	£
Reserve for operational risks 2026 to 2028	150,000		145,000
Identified specific commitments 2025 to 2027	47,939		51,657
		197,939	196,657
Parish Halls			
For operational and estates issues		25,771	25,898
Estates			
Fund for PCC prioritised repairs plus a budget for adhoc or emergency requirements		35,000	70,000
Developments			
Reserve for new developments		0	0
Total		**258,710**	292,555
Unrestricted Funds Available (note 1 below)		**256,884**	296,203
Potential (shortfall) / balance on unrestricted reserves		(1,826)	3,648

Note 1: PCC defines Unrestricted Reserves as general funds and designated funds held in liquid form (cash or shares). We exclude funds which could only be realised by the disposal of the tangible fixed assets held for charitable purposes or our investment property.

The Total Funds of the Church are made up as follows:	£	£
Endowment funds: Income used for a variety of purposes as set out in Note 15 to the accounts		453,539
Restricted funds held for specific purposes set out in Note 15 to the accounts		179,508
Designated funds held in the form of tangible fixed assets & investment properties		1,628,567
Unrestricted funds held in liquid form:		
General Funds	196,113	
Designated Funds	60,771	
		256,884
		2,518,498

Investment policy

PCC agreed policy is as follows:

The PCC owns two residential properties. Our Accounting Policy is to have these professionally valued at market value every three years. They are subject to professional quinquennial inspections every five years so that PCC is appraised of any repair and maintenance requirements. In each case the purpose on purchase was to provide housing for an Associate Vicar and family. At the start of 2022, PCC designated the property on Knowle Lane for our Associate Vicar. The other property on Greystones Grange Road has been designated as an Investment Property for the short to medium term. The PCC also owns the parish halls to assist in the mission of the church including outreach to the wider local community. The halls are subject to professional quinquennial inspections, the last being in 2024.

All Endowment Funds are held either by the PCC or in trust on behalf of the PCC by the Sheffield Diocesan Board of Finance, in the CBF Church of England Investment Fund managed by CCLA Investment Management Limited. The objective is to ensure security and a good long term investment return. The funds are invested in accordance with the Church of England's ethical policy.

The PCC's approach to investing other funds not required for immediate use, is to place these either in cash deposit accounts or in investment funds (CBF Church of England Investment Fund), to ensure a balance between ready access to working capital, achieving medium term capital growth and a reasonable financial return.

5. Future Plans

Our Bible verse for 2026 is "Unless the Lord builds the house, the builders labour in vain." Psalm 127:v1

In this context PCC has identified the following priorities:

i Led by our Vicar to pursue the initiatives developed by the staff team and PCC. To include being more intentional about welcoming newcomers and each term having "welcome" Sundays.

ii As one of the Diocese's "Resourcing Churches", in January 2026 to commission with our blessing the graft team of church family to go with Rev Simon Oatridge to St Oswalds. To fill volunteer roles where these were previously undertaken by members of the graft team and to regrow financial giving transferred with the graft.

iii To support our Curate, Rev Ben Lacey, as he moves to his second year and our SSM Curate Rev Stephen Holme as starts his third year, both in summer 2026.

iv To recurit to the updated post of Children and Families Minister and to ensure flourishing ministries for our children and young people, including to further develop outreach with local schools and uniformed organisations.

v To continue to develop and embed a culture of lay ministry and leadership from across the church family to include support for ministry training.

vi To continue the oversight of all our estate buildings and churchyard including proceeding with further actions to make the church Eco friendly and our plans for phase one of the refurbishment of the halls.

vii To seek further links within the wider Diocesan family. We will explore and develop mission partnerships with visits and enhanced connections.

viii Enhance our Christmas outreach into the community by building on the success of Christmas Experience.

ix Building on the social justice theme of Mission Sunday in 2025, through a newly established group, think through involvment in these issues. PCC to approve adoption of a Fairtrade Policy.

6. Provision of Information to Auditors

In so far as the members are aware:

- there is no relevant audit information of which the PCC's auditors are unaware;and
- the trustees have taken all reasonable steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Approved by the PCC on 27 April 2026 and signed on their behalf by The Rev Canon Mark Brown, Vicar and Chair of the meeting

M. E Brown.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ECCLESALL SHEFFIELD

TRUSTEES' RESPONSIBILITIES STATEMENT

As trustees, the members of the PCC are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the members to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the PCC and of the incoming resources and application of resources of the PCC for that period. In preparing these financial statements, the members are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the PCC will continue to operate.

The members are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the PCC and to enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the PCC and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ECCLESALL SHEFFIELD

Opinion

We have audited the financial statements of the Parochial Church Council of the Ecclesiastical Parish of Ecclesall Sheffield ("the charity") for the year ended 31 December 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of cash flows and the notes to the financial statements including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2025 and of its incoming resources and application of resources in the year then ended;
- have been properly prepared in accordance with the United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least 12 months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the trustees' report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained in their report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

Matters on which we are required to report by exception (continued)

- the information given in the trustees' report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement on page 10, the trustees are responsible for the preparation of financial statements and being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material mistatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

The charity is subject to laws and regulations that directly and indirectly affect the financial statements. Based on our understanding of the charity and the environment it operates within, we determined that the laws and regulations which were most significant included FRS 102, Charities Act 2011 and Health and Safety regulations. We considered the extent to which non-compliance with these laws and regulations might have a material effect on the financial statements, including how fraud might occur. We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principal risks were related to the posting of inappropriate journal entries to improve the charity's result for the period, and management bias in key accounting estimates.

Audit procedures performed by the engagement team included:

- Discussions with management and those responsible for legal compliance procedures within the charity to obtain an understanding of the legal and regulatory framework applicable to the charity and how the charity complies with that framework, including consideration of known or suspected instances of non-compliance with laws and regulations and fraud;
- Reviewing minutes of Trustee meetings;
- Identifying and assessing the design effectiveness of controls that management has in place to prevent and detect fraud and non-compliance with laws and regulations;
- Challenging assumptions and judgements made by management in their significant accounting estimates.
- Identifying and testing journal entries, in particular any journal entries posted with unusual account combinations or posted by senior management.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ECCLESALL SHEFFIELD (continued)

Auditor's responsibilities for the audit of the financial statements (continued)

A further description of our responsibilities is available on the Financial Reporting Council's website at www.frc.org.uk/auditors/audit-assurance/auditor-s-responsibilities-for-the-audit-of-the-fi/description-of-the-auditor's-responsibilities-for. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with the Charities Act 2011. Our audit work has been undertaken so that we might state to the trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Hawsons

Hawsons Chartered Accountants
Statutory Auditor

Pegasus House
463a Glossop Road
Sheffield
S10 2QD

29 April 2026

Hawsons Chartered Accountants is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ECCLESALL SHEFFIELD

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Endowment Funds 2025 £	Total 2025 £	Total 2024 £
Income and endowments from:						
Donations and legacies	2	462,571	28,673	-	491,244	476,932
Charitable activities	3	73,906	22,446	-	96,352	147,130
Other trading activities	4	85,928	-	-	85,928	78,022
Investments	5	36,095	13,621	-	49,716	51,645
Total income and endowments		658,500	64,740	-	723,240	753,729
Expenditure on:						
Charitable activities						
- Grants made	6	(27,050)	(13,828)	-	(40,878)	(42,990)
- Other missional giving	7	(80,000)	-	-	(80,000)	(78,700)
- Activities directly relating to the work of the church	8	(590,701)	(57,568)	-	(648,269)	(624,475)
Total expenditure		(697,751)	(71,396)	-	(769,147)	(746,165)
Net operating (expenditure) / income		**(39,251)**	**(6,656)**	**-**	**(45,907)**	**7,564**
Net (losses) / gains on investments		(3,252)	(1,321)	(18,887)	(23,460)	13,131
Net (loss) / gain on revaluation of fixed assets		(25,000)	-	-	(25,000)	70,000
Net (expenditure) / income		**(67,503)**	**(7,977)**	**(18,887)**	**(94,367)**	**90,695**
Transfer between funds	15	(6,300)	6,300	-	-	-
Net movement in funds		**(73,803)**	**(1,677)**	**(18,887)**	**(94,367)**	**90,695**
Reconciliation of funds:						
Total funds brought forward		1,959,254	181,185	472,426	2,612,865	2,522,170
Total funds carried forward		1,885,451	179,508	453,539	2,518,498	2,612,865

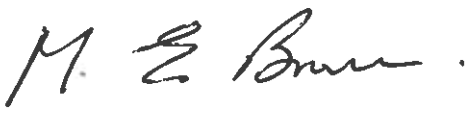
All income and expenditure derive from continuing activities.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ECCLESALL SHEFFIELD

BALANCE SHEET
AS AT 31 DECEMBER 2025

	Notes	2025 £	2024 £
Fixed assets			
Tangible assets	11	1,078,567	1,113,051
Investments	12	1,113,380	1,136,840
		2,191,947	2,249,891
Current assets			
Debtors	13	30,959	31,905
Short term deposits		219,596	251,821
Cash at bank and in hand		140,400	156,806
		390,955	440,532
Creditors: amounts falling due within one year	14	(64,404)	(77,558)
Net Current assets		326,551	362,974
Total net assets		2,518,498	2,612,865
Charity Funds			
Unrestricted funds	15	1,885,451	1,959,254
Restricted funds	15	179,508	181,185
Endowment funds	15	453,539	472,426
Total funds		2,518,498	2,612,865

Approved by the Parochial Church Council on 27 April 2026 and signed on its behalf by:



The Reverend Canon Mark Brown, Vicar and Chair of PCC

The notes on pages 17 to 31 form an integral part of these financial statements.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ECCLESALL SHEFFIELD

STATEMENT OF CASH FLOWS
AS AT 31 DECEMBER 2025

	Note	2025 £	2024 £
Cash flow from operating activities	**20**	(70,735)	31,118
Cash flow from investing activities			
Payments to acquire tangible fixed assets		(7,074)	(39,948)
Dividends and interest received		29,178	31,646
Net cash flow from investing activities		22,104	(8,302)
Net (decrease)/ increase in cash and cash equivalents		(48,631)	22,816
Cash and cash equivalents at 1 January		408,627	385,811
Cash and cash equivalents at 31 December		359,996	408,627
Cash and cash equivalents consists of:			
Cash at bank and in hand		140,400	156,806
Short term deposits		219,596	251,821
Cash and cash equivalents at 31 December		359,996	408,627

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

1. Summary of significant accounting policies

(a) General information and basis of preparation

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Practice.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity and are rounded to the nearest £.

The charity is exempt from preparing consolidated financial statements in accordance with the guidance published by the Charity Commission.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

(b) Funds

Unrestricted Funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purposes of the PCC. These include funds designated for a particular purpose by the PCC. Designated Funds are detailed in note 15.

Restricted Funds are those funds which the PCC must apply to specific purposes set out by the donor or legal obligations. Restricted Funds are detailed in note 15.

Endowment Funds are assets which are held permanently by the PCC. The Funds are held in long term investments which are detailed in note 12.

The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the financial statements of church groups that owe their main affiliation to another body or those that are informal gatherings of church members.

(c) Income

Income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Deferred Income relates to events where income relating to attending the events has been received but the events will take place in future accounting periods

Donations and Legacies
Collections and planned giving are recognised when received by or on the behalf of the PCC.
Income tax recoverable on Gift Aid donations is recognised when the income is recognised.

Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement, the amount due is quantifiable and its ultimate receipt by the PCC is reasonably certain.

Funds raised from events are accounted for gross except where expenses are considered to be immaterial.

1. Accounting Policies - continued

(c) Income - continued

Charitable Activities and Other Trading Activities

Income is shown Gross. This includes parochial fees for weddings and funerals, income from trading activities such as the hire of halls and church and from church events such as holiday club and youth house party. Related expenditure is shown under Charitable Activities - Activities directly relating to the work of the church.

Income from Investments

Dividends and Interest from Bank Deposits and Investments are accounted for when received.

Rental income from residential properties is recognised when entitlement has occurred.

Gains and losses on investments

Realised gains or losses are recognised when investments are sold.

Unrealised gains or losses are accounted for on revaluation of investments at 31 December.

(d) Expenditure

Expenditure is recognised as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of obligation can be measured reliably. Expenditure is accounted for on an accruals basis and includes irrecoverable VAT.

Missional Grants

The church supports mission partners in the UK and abroad. The amount of general funding available for mission grants each financial year is determined as a % of regular giving.

Many of our partners have been supported by the PCC for a number of years. However, the PCC or the Mission Support Group on behalf of PCC, assesses mission partner funding on an annual basis and is confident that partners would not view that there is an open ended obligation. As a result, only the annual commitment is accounted for in these financial statements.

Other grants made including those from the Restricted Mission Fund and the Connected Church Fund are recognised in the accounts when the decision to make the grant is taken.

(e) Fixed Assets

Consecrated property and movable church furnishings

Consecrated and beneficed property of any kind is excluded from the accounts by section 10(2)(a) of the Charities Act 2011. This exclusion applies to the consecrated property at Whirlow, Sheffield, (the Chapel of the Holy Spirit), owned by All Saints Ecclesall PCC and held under the custodian trusteeship of the Sheffield Diocesan Board of Finance. The purchase of land at Whirlow and the subsequent building of the Chapel in 1958 was financed out of a generous bequest received from the Estate of Enid Gertrude Hague Deceased.

No value is placed for the accounts on movable church furnishings held by the Vicar and Churchwardens in special trust for the PCC and which require a faculty for disposal since the PCC considers these to be inalienable property. They are listed in the church's inventory which can be inspected at any reasonable time.

All expenditure incurred during the year on consecrated or beneficed buildings and such moveable church furnishings is written off.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

1. Accounting Policies - continued

(e) Fixed Assets - continued

Unconsecrated property
Property held by the PCC for continuing use in its work that has not been consecrated or beneficed is valued at market value for existing use. Residential properties are subject to a professional valuation every three years (last valuation in 2025) and the Parish Halls every five years (last valuation in 2024).

Other fixtures, fittings and office equipment
Individual fixtures, fittings and equipment with a purchase price of £1,000 or less are written off when the asset is acquired, with the exception of computer equipment, which is capitalised regardless of cost.

Items which are capitalised are included at cost and are depreciated over their expected useful life on a straight line basis as follows:
Office equipment including computers – 3 or 4 years
Church & Halls equipment – 4 to 10 years

(f) Investments
Investments held in The Central Board of Finance Church of England Investment Fund are valued at bid-market value at 31 December.

Investment Properties are measured at fair value at each reporting date with changes in fair value recognised in net gains /(losses) on investments in the Statement of Financial Activities (SoFA).

(g) Tax
The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable organisation for UK corporation tax purposes.

(h) Going concern
The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

2 Income from donations and legacies

	Unrestricted Funds	Restricted Funds	Total funds 2025	Total funds 2024
	£	£	£	£
Regular Giving				
Gift aided	305,083	-	305,083	299,709
Tax Recoverable	77,637	-	77,637	75,994
Non Gift aided	32,302	-	32,302	34,519
	415,022	-	415,022	410,222
Collections at services including tax recoverable	6,770	-	6,770	7,747
	421,792	-	**421,792**	**417,969**
One off Gifts				
Gift aided	7,075	-	7,075	6,426
Tax Recoverable	1,769	-	1,769	1,607
Non Gift aided	13,793	-	13,793	10,402
	22,637	-	**22,637**	**18,435**
Total Giving	**444,429**	-	**444,429**	**436,404**
Donations	8,142	25,753	33,895	29,561
Legacies	10,000	100	10,100	8,169
Grants	0	2,820	2,820	2,798
	462,571	**28,673**	**491,244**	**476,932**

£29,023 of the total income of £476,932 was categorised as Restricted in 2024.

The total tax recoverable, including on certain donations, was £87,037 (2024: £84,296).

Restricted donations include £5,027 in response to Mission Sunday (2024: £7,365), £10,500 for Youth Minister and Youth Ministry (2024: £8,031) and £6,438 for specific ministry posts accounted for within Other Restricted Funds (2024 £4,750).

3. Incoming resources from charitable activities

	Unrestricted Funds £	Restricted Funds £	Total funds 2025 £	Total funds 2024 £
Funeral Fees	7,963	7,967	15,930	30,066
Wedding Fees	1,346	329	1,675	4,609
Events	14,014	7,050	21,064	23,390
Grave plots	-	7,100	7,100	11,200
Parish Hall lettings	9,038	-	9,038	10,506
Whirlow Chapel Hire	6,358	-	6,358	6,336
Church Hire	14,922	-	14,922	10,594
Other Income	20,265	-	20,265	50,429
	73,906	22,446	96,352	147,130

£38,133 of the total income from charitable activities in 2024 related to Restricted Funds.

Other income was £20,265 received from Whirlow Grange Ltd (WGL) for the costs of the staff employed by Ecclesall PCC on WGL's behalf as part of partnership arrangements until 30 April 2025. (2024: £49,882).

4. Income from other trading activities

	Unrestricted Funds £	Restricted Funds £	Total funds 2025 £	Total funds 2024 £
Parish Hall lettings	85,928	-	85,928	78,022
	85,928	-	85,928	78,022

£nil of the total income from other trading activities in 2024 related to Restricted Funds.

5. Income from investments

	Unrestricted Funds £	Restricted Funds £	Total funds 2025 £	Total funds 2024 £
Dividends and interest	15,557	13,621	29,178	31,646
Property Rental Income	20,538	-	20,538	19,999
	36,095	13,621	49,716	51,645

£13,753 of the total income from investments in 2024 related to Restricted Funds.

6. Grants made

	Unrestricted Funds £	Restricted Funds £	Total funds 2025 £	2024 £
Overseas Mission & Charitable Giving:				
- Missionary societies	15,100	-	15,100	13,700
- Relief and development agencies	4,000	13,528	17,528	13,200
	19,100	13,528	32,628	26,900
Home Mission & Charitiable Giving	7,950	300	8,250	16,090
	27,050	13,828	40,878	42,990

Each year Mission Support Group is allocated a budget by PCC from general funds which is a % of general regular giving (after deducting for the element of the Diocesan Common Fund contribution deemed to be missional). In 2025 £5,500 of this budget was allocated to Connected Church in Tanzania (2024: £5,500) and transferred to Connected Church Restricted Fund. Funds are also raised on Mission Sunday and through a range of activities for our Connected Church. Such funds are treated as Restricted.

Church Mission Society (CMS)	10,000	-	10,000	9,000
Serving in Mission (SIM)	3,000	-	3,000	2,200
Ichthus for Aanandit, Nepal	2,100	-	2,100	2,500
Mosaic	2,000	-	2,000	2,000
A Rocha	1,000	-	1,000	1,000
St Michael's Buenos Aries	-	-	-	2,000
TASTE	1,000	-	1,000	1,200
The DATIC Trust (Galeed House)	2,100	-	2,100	2,500
Together Sheffield (Arise)	2,350	-	2,350	-
Golddigger Trust	1,500		1,500	2,890
Oakes Holiday Centre	1,000	-	1,000	1,600
Grant to individual	1,000	-	1,000	2,300
Christians and Sheffield Schools	-	-	-	1,600
Connected Church - Tanzania	-	8,500	8,500	7,000
YWAM for Uganda Project	-	2,514	2,514	-
International Justice Mission	-	2,514	2,514	-
Snowdrop Project	-	-	-	2,450
The Archer Project	-	-	-	2,450
Other grants individually less than £1,000	-	300	300	300
	27,050	13,828	40,878	42,990

£15,090 of the total grants awarded in 2024 related to Restricted Funds

7. Other Missional Giving

	Unrestricted Funds £	Restricted Funds £	Total funds 2025 £	2024 £
Diocesan Common Fund	80,000	-	80,000	78,700

Please see note 8 for further details on contributions to the Diocesan Common Fund.

8. Activities directly relating to the work of the church

	Unrestricted Funds	Restricted Funds	Total funds 2025	Total funds 2024
Ministry:	£	£	£	£
- Diocesan Common Fund #1	73,000	-	73,000	71,300
- Clergy stipends	40,840	-	40,840	39,739
- Clergy housing & expenses	17,562	1,137	18,699	17,797
- Lay staff salaries	64,345	10,456	74,801	70,334
- Contribution to diocesan stipends	-	5,319	5,319	5,195
- Services and ministry costs	9,686	2,983	12,669	14,279
- Wedding costs & Assigned Fees	708	329	1,037	1,553
- Funeral costs & Assigned Fees	1,147	2,829	3,976	6,754
- Events	14,143	6,122	20,265	24,404
- Mission and evangelism costs	2,817	-	2,817	2,197
	224,248	29,175	253,423	253,552
Salaries - Operations Team	132,397	9,382	141,779	127,442
Church running costs	45,409	-	45,409	43,874
Major repairs	42,796	-	42,796	7,947
Other trading activities	12,005	-	12,005	-
Upkeep of churchyard	-	18,604	18,604	37,151
Parish Hall running costs	55,565	-	55,565	50,459
Whirlow running costs	30,736	-	30,736	60,141
Administration expenses	15,488	226	15,714	16,606
Other expenditure	1,819	-	1,819	2,141
Depreciation	16,558	-	16,558	10,799
Governance costs (note 9)	13,680	181	13,861	14,364
	590,701	57,568	648,269	624,475

£71,504 of the total expenditure in 2024 related to Restricted Funds.

#1 **Diocesan Common Fund:** The PCC's total contribution to the Sheffield Diocesan Board of Finance Common Fund in 2025 was £153,000 (2024: £150,000). The annual cost of supporting an incumbent (vicar) for a Parish was assessed as £73,000. This covers stipend and housing costs, together with other parish support costs (2024: £71,300). The balance of our Common Fund contribution is to support church families in other parishes in the Diocese and hence is reported under note 7 as "other missional giving". In 2025 this element was £80,000 (2024: £78,700).

9. Governance costs

	Unrestricted Funds	Restricted Funds	Total funds 2025	Total funds 2024
	£	£	£	£
Auditor's remuneration				
- Audit Fee	8,400	-	8,400	8,160
- Non audit services	420	-	420	-
Legal and professional	4,860	181	5,041	6,204
	13,680	181	13,861	14,364

10. Staff costs, Trustee remuneration and expenses, and the cost of key management personnel

Staff Costs and Employee Benefits	2025	2024
	£	£
Wages and salaries	243,811	253,973
Social security	13,288	13,359
Defined contribution pension costs	24,208	25,457
	281,307	292,789
Average monthly number of employees during the year	14	14

The average number of employees does not include the Vicar who is not employed by the PCC and whose employment costs are paid for via the Common Fund contribution. Nor does it include our Curates who were employed and paid by the Diocese. Although the PCC does not directly employ our Associate Vicar as we fully account for his employment costs and pay these over to the Diocese, we do include in the average number calculation so the monetary and employment numbers are shown on a consistent basis. The average number also includes 3 members of staff employed on behalf of Whirlow Grange Ltd until 30 April 2025 (3 in 2024).

No employees received total employee benefits (excluding employer pension costs) of more than £60,000.

Trustee Remuneration and Expenses

The Trustees are the voting members of PCC as listed in the legal and administrative information section of these accounts.

Trustees were not paid and did not receive any other benefits such as travelling or subsistance expenses in their capacity as Members of PCC (2024: £nil).

Payments to Trustees for other activities undertaken for the church are disclosed in note 19, Related Party Transactions.

The remuneration of the Vicar and Associate Vicar who were members of PCC in 2025 and 2024 is disclosed as part of the note below on key management personel.

Cost of Key Management Personnel

The PCC considers the key management personnel to be the voting Trustees, who included the Vicar, the Associate Vicar and the Curates, together with the Operations Manager.

The aggregate salary and pension contributions paid by All Saints Ecclesall PCC to or on behalf of these individuals was £83,711 (2024: £78,440). In neither year does this include costs for the Vicar as these are paid through the Common Fund, nor our Curates who are paid and funded by the Diocese.

Other clergy allowances and expenses including housing costs were £18,699 (2024: £17,797).

11. Fixed assets

	Land and buildings	Church & Halls equipment	Office equipment	Total
	£	£	£	£
Cost / valuation				
As at 1 January 2025	1,040,000	173,191	38,172	1,251,363
Revaluation	(25,000)	-	-	(25,000)
Additions	-	2,364	4,710	7,074
Disposals	-	-	(7,637)	(7,637)
As at 31 December 2025	1,015,000	175,555	35,245	1,225,800
Depreciation				
As at 1 January 2025	-	104,351	33,961	138,312
Charge for the year	-	13,853	2,705	16,558
Disposals	-	-	(7,637)	(7,637)
As at 31 December 2025	-	118,204	29,029	147,233
Net book value				
As at 31 December 2025	1,015,000	57,351	6,216	1,078,567
As at 31 December 2024	1,040,000	68,840	4,211	1,113,051

The land and buildings at 31 December 2025 are comprised of:		£
Clergy House: Knowle Lane, Sheffield	Freehold	650,000
Parish Hall	Freehold	365,000
		1,015,000

No depreciation or impairment has been provided on the land and buildings as the PCC has a policy of valuing properties at open market value for existing use. The Knowle Lane property was professionally revalued in December 2025 by Redbrik Estate Agents, reducing the value by £25,000.
The historical cost of the property on Knowle Lane is £390,000. Information is not available to quantify the historical cost of the Parish Hall.

12. Fixed asset investments

	Unrestricted Funds		Restricted Funds	Endowment Funds	Total
	Investment Property	Unlisted Investments	Unlisted Investments	Unlisted Investments	
	£	£	£	£	£
As at 1 January 2025	550,000	81,360	33,054	472,426	1,136,840
Change in Market Value	-	(3,252)	(1,321)	(18,887)	(23,460)
As at 31 December 2025	550,000	78,108	31,733	453,539	1,113,380

The investment property is a residential property on Greystones Grange Road. It was professionally valued in December 2025.

All unlisted investments are held in the CBF Church of England Investment Fund

13. Debtors

	2025 £	2024 £
Prepayments and other debtors	30,959	31,905

14. Creditors

	2025 £	2024 £
Due within one year		
Accruals and other creditors	62,286	72,408
Deferred income	2,118	5,150
	64,404	77,558

15. Fund reconciliation

A) Unrestricted Funds	Balance at 01/01/2025 £	Income £	Expenditure £	Transfers £	Gains / (losses) £	Balance at 31/12/2025 £
General funds	200,305	529,481	(501,848)	(28,573)	(3,252)	196,113
Designated funds:						
Toddlers fund	-	5,696	(6,169)	473	-	-
Whirlow fund	-	26,622	(30,736)	4,114	-	-
Parish Hall fund	25,898	95,017	(99,644)	4,500	-	25,771
Estates fund	70,000	1,684	(42,796)	6,112	-	35,000
Sub total	95,898	129,019	(179,345)	15,199	-	60,771
Fixed Assets fund	1,113,051	-	(16,558)	7,074	(25,000)	1,078,567
Investment Property fund	550,000	-	-	-	-	550,000
	1,758,949	129,019	(195,903)	22,273	(25,000)	1,689,338
Total Unrestricted funds	1,959,254	658,500	(697,751)	(6,300)	(28,252)	1,885,451

Total of Unrestricted Funds (General and Designated Funds) held as liquid assets **256,884**

Designated Funds

Toddlers fund – This fund is used to account for income and expenditure from Toddlers Group. Any accumulated surplus to a maximum of £1,000 is retained in the fund to allow for equipment purchases. Otherwise resources are transferred to/from general funds.

Whirlow fund – All Saints Ecclesall operates the Whirlow Spirituality Centre and Chapel of the Holy Spirit in partnership with Whirlow Grange Ltd. The PCC's share of partnership income and expenditure is accounted for via this fund with any shortfall in funding being financed from general funds.

Parish Hall fund – The fund is used to account for income from lettings of the halls and related expenditure including general repairs and maintenance. It is also used for expenditure relating to the halls development project for which a further £4,500 transferred from general funds in 2025.

Estates fund - PCC has determined as part of the Reserves Policy that a designated fund should exist to support major repairs and improvements to the Church and other properties owned by the PCC. The fund is reviewed at least twice a year taking into account Quinquennial Inspection reports and other priorities against total unrestricted reserves. The income is from investments held in the Houghton Fabric Endowment Fund and any relevant grants and donations.

Fixed Assets fund – funds invested in Freehold Land & Buildings and other capital assets to support church activities.

Investment Property fund – general funds invested in a residential property. Rental income from the property is accounted for in general funds and used to support church activities.

15. Fund reconciliation - continued

Unrestricted funds - prior year	Balance at 01/01/2024 £	Income £	Expenditure £	Transfers £	Gains / (losses) £	Balance at 31/12/2024 £
General funds	249,283	519,974	(493,520)	(77,252)	1,820	200,305
Designated funds:						
Toddlers fund	-	6,262	(6,484)	222	-	-
Whirlow fund	-	56,362	(60,142)	3,780	-	-
Parish Hall fund	-	88,578	(80,680)	18,000	-	25,898
Estates fund	57,000	1,645	(7,947)	19,302	-	70,000
Sub total	57,000	152,847	(155,253)	41,304	-	95,898
Fixed Assets fund	1,013,902	-	(10,799)	39,948	70,000	1,113,051
Investment Property fund	550,000	-	-	-	-	550,000
	1,620,902	152,847	(166,052)	81,252	70,000	1,758,949
Total Unrestricted funds	1,870,185	672,821	(659,572)	4,000	71,820	1,959,254

Total of Unrestricted Funds (General and Designated Funds) held as liquid assets **296,203**

B) Restricted funds	Balance at 01/01/2025 £	Income £	Expenditure £	Transfers £	Gains / (losses) £	Balance at 31/12/2025 £
Restricted:						
Churchyard fund	133,180	21,056	(25,403)	-	(1,321)	127,512
Augmentation Trust fund	-	5,319	(5,319)	-	-	-
Assigned Fees fund	-	3,158	(3,158)	-	-	-
Connected Church fund	8,314	2,894	(8,550)	5,500	-	8,158
Mission & Other funds	6,082	17,219	(11,853)	-	-	11,448
Youth fund	33,609	15,094	(17,113)	800	-	32,390
	181,185	64,740	(71,396)	6,300	(1,321)	179,508
Endowment:						
Churchyard fund	132,245	-	-	-	(5,287)	126,958
Augmentation trust fund	191,433	-	-	-	(7,653)	183,780
Houghton fabric fund	60,605	-	-	-	(2,423)	58,182
General purposes fund	73,114	-	-	-	(2,923)	70,191
Choristers fund	15,029	-	-	-	(601)	14,428
	472,426	-	-	-	(18,887)	453,539

Restricted Funds:

Churchyard fund – Income each year is primarily from relevant investments, legacies and specific burial and interment fees. Expenditure is on upkeep and development of the churchyard and maintenance of monuments.

Augmentation trust fund – Income is from the related Endowment Fund and is passed to the Sheffield Diocesan Board of Finance as a contribution towards the stipend of the Vicar of All Saints Ecclesall. This contribution is in addition to the Common Fund contribution made by All Saints.

Assigned fees fund - A set proportion of fees earned from funerals and weddings has to be paid over to the Sheffield Diocesan Board of Finance. This fund is used to manage such income and should have a £nil balance at each year end.

Connected Church fund – Income is generated from donations and events and supports the grants made via the church's partnership agreement with the Anglican Diocese of Mount Kilimanjaro, Tanzania. Funding is for their Church and Community Mobilisation Project.

Mission & Other funds – donations or grants received for specific purposes and which are only spent on those purposes.

Youth fund - Donations and other funding for the purpose of supporting youth activities such as the annual House Party and the staff post of Youth Minister.

15. Fund reconciliation - continued

Endowment Funds are assets held by the PCC as investments with income earned used for the purposes for which the funds were established. Income is shown against the relevant restricted or designated fund or general funds.

Restricted funds - prior year	**Balance at 01/01/2024** £	**Income** £	**Expenditure** £	**Transfers** £	**Gains / (losses)** £	**Balance at 31/12/2024** £
Restricted:						
Churchyard fund	156,659	33,931	(43,150)	(15,000)	740	133,180
Augmentation trust fund	-	5,195	(5,195)	-	-	-
Assigned Fees fund	-	6,359	(6,359)	-	-	-
Connected Church fund	3,206	2,753	(8,645)	11,000	-	8,314
Mission & Other funds	1,840	17,171	(12,929)	-	-	6,082
Youth fund	28,425	15,500	(10,316)	-	-	33,609
	190,130	80,909	(86,594)	(4,000)	740	181,185
Endowment:						
Churchyard fund	129,286	-	-	-	2,959	132,245
Augmentation trust fund	187,149	-	-	-	4,284	191,433
Houghton fabric fund	59,249	-	-	-	1,356	60,605
General purposes fund	71,478	-	-	-	1,636	73,114
Choristers fund	14,693	-	-	-	336	15,029
	461,855	-	-	-	10,571	472,426

C) Transfers between funds

During the year the following transfers between funds were made in support of the PCC funding its operations:

	From	To	£
From General to Designated Funds			
To cover PCC net costs into the Whirlow Partnership in 2025	General	Whirlow	4,114
To cover net costs for Toddlers Group in 2025	General	Toddlers	473
To purchase fixed assets in 2025	General	Fixed Assets	7,074
To replenish Estates Designated Fund for start of 2026	General	Estates	6,112
To Parish Hall Fund for redevelopment project fees	General	Parish Hall	4,500
		Total	22,273
From General to Restricted Funds			
For agreement with Anglican Diocese of Kilimanjaro from general mission funds	General	Connected Church	5,500
From general mission funds for a planned youth mission visit	General	Youth	800
		Total	6,300

16. Analysis of net assets by fund

	Unrestricted free funds	Unrestricted designated funds	Restricted funds	Endowment funds	Total
	£	£	£	£	£
Fixed assets for church use	-	1,078,567	-	-	1,078,567
Fixed assets investments	78,108	550,000	31,733	453,539	1,113,380
Current assets	173,399	68,277	149,279	-	390,955
Current liabilities	(55,394)	(7,506)	(1,504)	-	(64,404)
Fund balance	196,113	1,689,338	179,508	453,539	2,518,498

Analysis of net assets by fund - prior year

	Unrestricted free funds	Unrestricted designated funds	Restricted funds	Endowment funds	Total
	£	£	£	£	£
Fixed assets for church use	-	1,113,051	-	-	1,113,051
Fixed assets investments	81,360	550,000	33,054	472,426	1,136,840
Current assets	179,848	107,673	153,011	-	440,532
Current liabilities	(60,903)	(11,775)	(4,880)	-	(77,558)
Fund balance	200,305	1,758,949	181,185	472,426	2,612,865

Sufficient resources are held in an appropriate form to enable each Fund to be applied in accordance with the restrictions imposed by the donors.

17. Capital commitments

The church had commitments as follows:	2025	2024
	£	£
Contracted for but not provided in these financial statements	-	12,270

All repairs to both conscerated and unconsecrated property are written off in the year in which they are incurred and are not "capitalised". This note confirms financial commitments related to work on properties for which the PCC has responsibility at the balance sheet date.

Consecrated Property

As at 31 December 2025 there were no capital commitments in relation to the church building. A new carpet was laid in August 2025 and the planned replastering and repainting work was also completed in summer 2025, leaving no major works from the 2022 Quinquennial Inspection Report requiring action in the immediate future.

A Quinquennial Inspection of the Chapel of the Holy Spirit and adjoining building at Whirlow took place in March 2024. Limited repair and improvement work were recommended, reflecting the major redvelopment which took place in 2017. Limited stonework repair took place in 2025 and more is planned for 2026.

Unconsecrated Property

A Quinquennial Inspection of the Halls took place in spring 2024 and Estates Committee has reviewed the subsequent report and certain emergency repairs took place in 2025 including to sections of the flat roof. More extensive work is deferred pending the completion of the current redevelopment options appraisal.

The Quinquennial Inspection of the residential property on Knowle Lane took place in spring 2022 and recommended repairs were completed. The inspection of the residential property on Greystones Grange Road took place in spring 2024. The minor issues identified have been addressed. Relevant safety checks and maintenance continue to allow the PCC to rent out the property.

18. Church Workers Pension Fund

Ecclesall PCC participates in the Pension Builder Scheme section of the Church Workers Pension Fund (CWPF) for lay staff. CWPF is administered by the Church of England Pensions Board, which holds the CWPF assets separately from those of the Ecclesall PCC and the other participating employers.

CWPF has two sections:

1. the Defined Benefits Scheme
2. the Pension Builder Scheme, which has two subsections;
   a. a deferred annuity section known as Pension Builder Classic, and,
   b. a cash balance section known as Pension Builder 2014.

Pension Builder Scheme
Both sections of the Pension Builder Scheme are classed as defined benefit schemes.

Pension Builder Classic provides a pension, accumulated from contributions paid and converted into a deferred annuity during employment based on terms set and reviewed by the Church of England Pensions Board from time to time. Discretionary increases may also be added, depending on investment returns and other factors.

Pension Builder 2014 is a cash balance scheme that provides a lump sum which members use to provide benefits at retirement. Pension contributions are recorded in an account for each member. Discretionary bonuses may be added before retirement, depending on investment returns and other factors. The account, plus any bonuses declared is payable, unreduced, from age 65.

There is no sub division of assets between employers in each section of the Pension Builder Scheme.

The scheme is considered to be a multi-employer scheme as described in Section 28 of FRS 102. This is because it is not possible to attribute the Pension Builder Scheme's assets and liabilities to specific employers and means that contributions are accounted for as if the Scheme were a defined contribution scheme. The pensions costs charged to the SoFA in the year are contributions payable. 2025: £17,803.32 (2024: £18,647)

A valuation of the Pension Builder Scheme is carried out once every three years. The most recent valuation was carried out as at 31 December 2022.

For the Pension Builder Classic section, the 2022 valuation revealed a surplus of £34.8m on the ongoing assumptions used. At the most recent annual review effective 1 January 2026, the Board chose to grant a discretionary bonus of 10% to both pensions not yet in payment and pensions in payment in respective of service prior to April 1997; and a bonus on pensions in payment in respect of post April 1997 service so that the pension increase was also 10% (where usually it would be calculated based on inflation up to an annual cap of 5% for pensions in payment in respect of service prior to April 2006 and 2.5% for pensions in payment in respect of service post April 2006). This followed improvements in the funding position over 2025. There is no requirement for deficit payments at the current time.

For the Pension Builder 2014 section, the 2022 valuation revealed a surplus of £8.5m on the ongoing assumptions used. There is no requirement for deficit payments at the current time.

The next valuation is being carried out as at 31 December 2025.

The legal structure of the scheme is such that if another employer fails, Ecclesall PCC could become responsible for paying a share of that employer's pension liabilities.

19. Related Party Transactions

The Charities SORP (FRS 102) defines "Related Parties" as the charity's Trustees and their close family members and those entities which they control or in which they have a significant interest.

The Trustees are the voting members of PCC as listed on page 2 of the legal and administrative information section of these accounts.

Donations from Trustees (including close family members)
The total amount of donations (excluding tax recoverable) made without conditions to the church by the Trustees was £51,735 (2024: £53,990).

The total amount of donations (excluding tax recoverable) made into Restricted Funds by the Trustees was £7,305 (2024: £1,804). All donations were to existing funds for ongoing and regular activities of the church.

Where a Trustee has served for part of the year only those donations falling within the period that they were a Trustee are included.

Payments to Related Parties
No Trustees were paid for services or received grants in 2025 or 2024.

R Ling who is an employee of the PCC, is the wife of T Ling who became a PCC member on 21 May 2025.
R Ling's remuneration benefits which include salary, employer National Insurance and pension scheme contributions totalled £17,642 for 2025.

No close family members of Trustees received any payment or grant in 2024.

The remuneration of Trustees who are ordained clergy is disclosed under note 10.

20. Reconciliation of net income to net cash flow from operating activities

	2025 £	2024 £
Net (expenditure) /income for the year	(94,367)	90,695
Dividends and interest (received)	(29,178)	(31,646)
Depreciation of tangible fixed assets	16,558	10,799
Losses /(Gains) on investments	23,460	(13,131)
Losses / (Gains) on fixed assets	25,000	(70,000)
Decrease in debtors	946	24,406
(Decrease) / Increase in creditors due within 1 year	(13,154)	19,995
Net cash flow from operating activities	(70,735)	31,118

21. Analysis of cash and cash equivalents

	As at 1 January 2025 £	Cashflows £	Other non-cash changes £	As at 31 December 2025 £
Cash and cash equivalents:				
Cash	156,806	(16,406)	-	140,400
Short term deposits	251,821	(32,225)	-	219,596
Total	**408,627**	**(48,631)**	**-**	**359,996**

22. Related Charity

On 15 November 2021, All Saints PCC became the sole Corporate Trustee of another charity, The Taylor Institution (Registered Charity number 226122) which at 31 December 2025 had net assets of £24,804 (31 December 2024: £25,442). There is no share capital. As noted in the Accounting Policies, this charity is not consolidated within the results of The Parochial Church Council of the Ecclesiastical Parish of Ecclesall Sheffield in line with Charity Reporting guidelines.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ECCLESALL, SHEFFIELD

England & Wales - Charity number 1128859

Accounts

ALL SAINTS
ECCLESALL

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ECCLESALL SHEFFIELD

REPORTS AND FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2024

Registered Charity No. 1128859

Worshipping God Living in Faith Sharing the Good News of Jesus

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ECCLESALL SHEFFIELD

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THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ECCLESALL SHEFFIELD

LEGAL and ADMINISTRATIVE INFORMATION

Charity number	1128859
Address	Church Halls Ringinglow Road Sheffield S11 7PP
Auditors	Hawsons Chartered Accountants Statutory Auditor Pegasus House 463a Glossop Road Sheffield S10 2QD
Bankers	Virgin Money Business Direct 40 Vincent Place Glasgow G1 2HL

Officers of the Parochial Church Council (PCC)

Chair	The Revd. Canon Mark Brown	(T)	
Vice Chair	Richard Blyth	(T)	To 22 May 2024 & From 29 September 2024
	Susan Gill	(T)	From 22 May 2024 to 10 July 2024
Secretary	Lesley Blyth	(T)	To 5 November 2024 From 6 November 2024 interim arrangements
Treasurer	Julia Newton	(T)	
Giving Treasurer	Roger Manterfield		
Electoral Roll Officer	Church Administrator		
Parish Safeguarding Officer	The Revd. Canon Mark Brown	(T)	To 26th July 2024 (interim arrangement)
	Robert Coleman	(T)	From 26 July 2024

Key (T) = Trustees

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ECCLESALL SHEFFIELD

LEGAL and ADMINISTRATIVE INFORMATION - continued

Trustees (Voting Members of Parochial Church Council)

Vicar	The Revd. Canon Mark Brown		
Associate Vicar	The Revd. Roland Slade		
Curate	The Revd. Simon Oatridge		
Curate (SSM)	The Revd. Stephen Holme		From 30 June 2024
Church Wardens	Richard Blyth		To 22 May 2024 and from 29 September 2024
	Sue Gill		From 22 May 2024 to 10 July 2024
	Robert Coleman		From 22 May 2024
Deanery Synod Representatives	Lesley Blyth		To 5 November 2024
	Kelly Feast		

Elected Representatives

Deputy Wardens	Robert Coleman	E	To 22 May 2024
	Lynne Bradey	E	
	Alan Storey	E	From 22 May 2024
	Alan Cantrell	E	
	Sally Craig	E	
	David Coleshill	E	To 22 May 2024
	Richard Donkin	E	To 22 May 2024
	Kate Gerrish	E	
	Rod Ismay	E	
	Jeannette Jackson	E	
	Gillian King	E	
	Pamela Marsh	E	
	Simon Musgrave	E	Chair of Mission Support Group
	Julia Newton	E	
	Fenella Noble	E	From 22 May 2024
	Lesley Snell	E	
	Kathryn Walker	E	
	Alison Woodman	E	

Ex Officio Non Voting Member of the PCC

The Revd. Stephen Hunter	SSM Associate Minister
The Revd. Godfrey Smallman	SSM Assistant Minister

Key (E) = Elected Representative

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ECCLESALL SHEFFIELD

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024

The members of the Parochial Church Council ('PCC') are pleased to present their report and financial statements for the year ended 31 December 2024.

1. Structure, governance and management

PCC

The PCC is a corporate body established by the Church of England. It is part of the Ecclesall Deanery within the Diocese of Sheffield and operates under the Parochial Church Council Powers Measure. The PCC is a Registered Charity.

All regular church attendees are encouraged to join the Electoral Roll and are able to stand for election to the PCC providing they meet the requirements of the Charity Commission and Church of England, and are not disqualified under the Church Representation Rules. The method of appointment of trustees is set out in the Church Representation Rules. Trustees are offered training to support their membership of PCC.

The PCC is responsible for setting the overall mission and vision of the church, for ensuring that money is spent wisely and appropriately, for employing staff and for looking after all church property. In February 2024 PCC held an away morning, attended by 88% of PCC members, which looked at refreshing our Purpose, Aims and Values.

At each of the six meetings of PCC in the year there was a focus on one or more aspects of the strategic direction for the church's mission and ministry, alongside necessary governance matters and decisions relating to finances, staffing and the church building and other property.

The full PCC formally met six times in 2024. There was average attendance of 76.9% (2023 - 78.7%). Some business was transacted between meetings by e-mail, with any decisions recorded in the minutes of the next meeting.

Given the wide range of responsibilities undertaken by PCC it is supported in its work by a number of committees and groups each dealing with particular areas as follows:

Standing Committee

The Standing Committee transacts the business of the church between PCC meetings and with the Estates Commitee has shared oversight of property improvement and maintenance. Its voting membership is the Vicar (Chair), the two Churchwardens and Treasurer plus two elected members of the PCC. The Operations Manager and the most senior of the Deputy Churchwardens attend, together with the PCC Secretary who takes the minutes to provide continuity with PCC meetings. The committee reports to the PCC via minutes of its meetings. It met six times during 2024 and was particularly focussed on supporting the Vicar in developing and promoting a range of new activities, on staff recruitment and on various governance and estates matters.

PCC Estates Committee

The Estates Committee supports PCC in the management of the whole of All Saints estate, including providing advice and recommendations on major estates repairs and developments. In 2024 it continued to be chaired by the Vicar. Other membership was a designated Churchwarden, the Treasurer, two members of the PCC and six members of the church family with appropriate skills, experience or expertise including two of the churchyard volunteers. The Operations Manager was in attendance. The Committee primarily reports to the PCC via minutes of its meetings. It met three times in 2024 focussing on continuing work from the Quinquennial Inspection of the church building in May 2022 including specialist repair to the church gutterings, reviewing reports on internal stonework and replastering requirements, together with proposals for a new carpet. The Committee also oversaw the maintenance of the churchyard and completion of a specialist repair to the large plaque on the church tower.

Treasurer's Group

The Treasurer's Group works alongside and in support of the Treasurer and Giving Treasurer, to support strong financial governance and to provide technical and professional expertise to PCC. During 2024 the group met twice with other business being transacted via e-mail. The group is chaired by the Vicar's nominee, currently an appropriately qualified member of the PCC. In addition, membership of the group is the Treasurer, Giving Treasurer and up to three Non-PCC members with appropriate skills and experience, with the Finance Officer in attendance. It reports to PCC by way of relevant papers.

"Beyond Ecclesall" Mission Support Group (MSG)

The Mission Support Group exists as a sub-group of the PCC to promote Christian mission 'beyond Ecclesall'. The main responsibilities are to allocate the annual funding allocated by the PCC for external mission; to manage the relationships with the individuals or organisations who receive grants via annual reports, other contact and occasional visits; and to co-ordinate the mission weekend. MSG is chaired by a member of PCC, with at least one other member from PCC and 6 to 8 other members. It reports to PCC via reports and the minutes of its meetings which are held approximately every 2 months.

Related Trusts and Charities

The Taylor Institution (Registered Charity 226122) provides grants to indviduals in need within the old township of Ecclesall Bierlow who are members of the Church of England. With help and direction from the Charity Commission the necessary Regulations were passed to allow All Saints PCC to become Corporate Trustee with effect from 15 November 2021. The Treasurer and PCC Secretary of All Saints also serve in these roles for The Taylor Institution. The Vicar of All Saints has been given delegation to make grants within agreed parameters.

2. Objectives and activities

The Church's main objective is the promotion of the Gospel of our Lord Jesus Christ according to the doctrines and practices of the Church of England.

All Saints PCC has the responsibility of co-operating with the Vicar in promoting within the ecclesiastical parish the whole mission of the church, pastoral, evangelistic, social and ecumenical. During 2024, a task group chaired by a Churchwarden and reporting to PCC reconsidered our Purpose, Aims and Values. Following input from the PCC away morning, the task group created a short document that sets out how we seek to "Worship God, Live in Faith and Share the Good News of Jesus". PCC approved the document in March 2024 including the following updated purpose statement:

Our Purpose: To be a welcoming, outward-looking and multi-generation Christian community, worshipping God and sharing our life and faith with Ecclesall and beyond

Following on from developing refreshed Purpose, Aims and Values, the task group developed a strategy and action plan informed by an anonymous questionnaire provided to all adult members of the congregation in October. 176 completed questionnaires were received that reflected the demographics of our church family well and the congregations at each of our four Sunday services and midweek communion. In general, the opinions expressed were very positive and strongly supported the current range of services and midweek activities being offered and the way the church is run and financed. Some areas for improvement were identified. Many have already been actioned. The outcomes of the questionnaire and action plan have been fed back to the congregation in early 2025 in a document that included a section entitled "You said - we did" so that it is clear that the PCC has listened to the feedback and, wherever possible, responded.

2024 was again a full year of in person services, but we continued to provided live-streaming of one service most Sundays for those unable to attend church in person. PCC approved a major upgrade to our audio visual technology in church which was installed in November 2024 to benefit those both attending in person and watching "on line".

3. Achievements and performance

Our Bible verse for 2024 was "Seek the Lord while he may be found, call upon him while he is near " (Isaiah 55:6-7). This was the theme running through many of our activities for the year as we sought to be a community of faith that looked beyond ourselves to the spirtual life of others. At the Annual Parochial Church Meeting (APCM) in May our Vicar explained how we might consider this through sharing faith, caring for people and our community and prayer. We looked to do all 3 of these through different events. The various activities during "love your burial ground" week were an example with lectures, history and wildlife tours of the churchyard, prayer walks and an open air service with invitations sent to familes of those recently interred in the churchyard.

2024 saw our ministry team grow. Appointment to the new Music Minister post was one of the future plan priorities set out in our report that year and so PCC were delighted to welcome George Parsons as our Music Minister in August. We have been much blessed by all he has brought to our worship at services and other events. We were also delighted that church family were able to attend a joyful service at Sheffield Cathedral in support of Rev Stephen Holme our Curate (SSM) who was ordained Deacon on 30 June 2024.

2024 and January 2025 saw 3 changes to staff in our Operations Team. PCC would like to place on record our thanks for our Operations Manager, Stephanie Osman, who in the 3 years she was with us played a pivotal role in supporting many aspects of church life and activities, the running of the church halls and the maintaining of the churchyard until she sought career progression in a new job in November 2024. We also record our thanks to Rachel Dixon, Finance Officer and Elaine McKenna, PA to Vicar, for their valued service over a number of years. PCC is grateful that we were able to successfully recruit to all 3 of these important posts and that by early January 2025 all staff positions were filled.

Church membership

There were 354 Church members on the Electoral Roll following the APCM in May 2024. (2023: 356). Average weekly attendance for services was 359 (including 52 at the Chapel of the Holy Spirit at Whirlow) in 2024. (2023: 392 including 48 at Whirlow.) An average of 73 participated "at home" each week through the live streaming of services. (2023: 55). There were 203 households on 31 December 2024 in the pledged giving scheme making regular gifts (2023: 203).

Worship and prayer

Throughout 2024 we maintained a regular pattern of prayer and worship within the church buildings. Prayer takes place regularly on weekdays with usually 4 services of public worship each Sunday and one on a Wednesday. Prayer meetings to which all members of the church family are welcomed, have taken place twice a term focussed on specific themes. In 2024 there was specific support for the mission prayer triplets launched at the APCM and for those prayer triplets continuing from 2023. There is a pattern of services at the Chapel of the Holy Spirit, Whirlow on Sunday and a weekly reflective service of Holy Communion on Tuesday mornings. Many small and echo groups meet on a regular basis in person for study, prayer and fellowship and during 2024, led by our Associate Vicar and a member of PCC, there has been additional support and resources made available to leaders of the groups, including new groups. Members of the Healing and Wholeness Team are available to pray with church members or visitors at many of our Sunday services. Services with a particular focus on opportunities for prayer for healing have been held each term.

Our Youth have continued to lead 6PM services once a month, in addition to holding their own services and activities most Sunday evenings. We were very pleased to welcome a large number of visitors to a range of Advent, carol and nativity services during December, as well as to our new "Christmas Experience" outreach initiative. A new service for those who find Christmas difficult was very much appreciated by those who attended and will be repeated in 2025. We hosted a Deanery-wide service of Confirmation led by the Bishop of Sheffield in July. In October, we held our annual service of thanksgiving in remembrance of those who have died and a special service for those affected by baby loss was held at Whirlow. Church parade services involving young people from various uniformed organisations who meet in our halls were held, with the Christingle service proving particularly popular.

PCC was delighted that two successful Alpha Courses (one evening and one daytime) were run in January 2024 and these will be repeated in January 2025 and that Rev Godfrey Smallman, Assistant Minister, ran very popular "going deeper" bible study courses on a Wednesday morning. We participated in the Arise Sheffield month of prayer and arranged specific prayer and worship events during the 10 days of "Thy Kingdom Come" from Pentecost to Ascension.

The number of Occasional Offices held in church included 22 funerals. We welcomed 4 couples for services of marriage and 12 baptisms/thanksgivings took place as part of our usual worship services.

Programme of Events

A wide range of events took place in 2024 for all ages of the church family and those to which the church family were encouraged to invite friends and neighbours. Highlights included walks, bring and share meals, sporting fixtures and specific mens and womens ministry events. The latter included an evening of reflection led by Bishop Sophie, Bishop of Doncaster, and a hugely enjoyable advent wreath making evening. During Lent three successful and thought provoking "making connections" lectures were held to think through how Christian faith connects with the world at large. In November our Vicar's annual lecture entitled "Good Lord deliver us" considered the challenging subject of mental health and deliverance ministry.

Reaching out to our local community

During 2024 we continued to reach out to our local community in many ways. We held a programme of "Friendly Stop" music recitals with prayer and a reflection from the Vicar. Our "church inside out" work continued with displays and messages along the public footpath which runs through the church yard. As in previous years, we supported the Sheffield Half Marathon, operating water stations and participated in Heritage Week with many visitors coming to learn more about our church building and church yard. There were other events held in the churchyard as part of "love your burial ground" week and PCC remains very grateful to our churchyard volunteers who work so hard to keep this large green preaceful space welcoming to our local community for walks and contemplation. Throughout the year in our church welcome area there was Monday morning "drop in" offering the opportinity for coffee, cake and fellowship and Thursday morning "open door" with an opportunity for all to meet for crafts, puzzles etc with refreshments. PCC offers massive thanks to the volunteers without whom none of these activities would be possible.

In addition to our usual programme of Advent and Christmas services, due to the dedication of over 80 volunteers, we introduced the very successful "Christmas Experience". Approximately 650 guests visited 5th to 7th December, including 250 primary school children, 100 members of uniformed groups, and 300 from the general public. Each enjoyed a free and immersive walk-through tour of the first Christmas, where they met the characters, heard their tale and joined their wonder at the greatest story ever told. We continue to pray that what each saw and heard would stay with them and enable them to experience the love of Christ in their own lives. We also extended our popular programme of community carol singing both outdoors and in local pubs.

Pastoral Care

Led by Sue Blaby, Pastoral Care Ministry Leader, All Saints has a team involved in and committed to developing Pastoral Ministry. Ministry staff and many volunteers reach out and offer care to church members and the local community. In 2024 we ran twice monthly services at Broomcroft House Care Home in our Parish. The bereavement team invited families of those for whom funeral services have taken place in recent years, to a service of remembrance and thanksgiving in October. This was appreciated and well attended. We have been attempting to update the network and organisational structure by which pastoral care is organised. This is to be continued but during 2024 we were pleased to have more people involved.

Childrens Ministry

Highlights of 2024 included summer Holiday Club, which continued to grow in numbers to the extent that bookings had to be closed early, Palm Sunday Messy Church and flourishing Toddler Groups. Each of these helped children and/or adults know something of Jesus and resulted in families attending some of our services. This was particularly noticeable on Christmas Eve, at our nativity services, when the majority of people who came had previously attended something delivered by our Children's Minister, Rosie Blackett. Both PCC and Rosie remain hugely grateful to the many volunteers who make all of these things possible and give their time, gifts and talents to serving. Rosie continued to work at Clifford All Saints School, working with children in a pastoral role on Monday afternoons, leading weekly assemblies and facilitating the monthly community prayer meetings. She also worked with Ecclesall Primary School and co-led a thriving Christian Union with the youth minister from Bents Green church. All these things, alongside those of our Youth Minister described below, supported one of PCC's key priorities set out in our report last year, to continue the work to ensure flourishing ministries for children and young people.

Youth Ministry

2024 saw steady growth and new opportunities for our Youth Ministry. Despite numbers at Abide dropping dramatically due to a year group of young people leaving and beginning their lives as young adults, numbers grew with new young people regularly attending. Consequently, we saw a large growth in young people exploring and coming to faith for the first time. House Party in the new location of Carlton Lodge was very successful with 39 young people attending. The engagement in the teaching and worship was a huge encouragement to all the leaders who came. With one Encounter group coming to a natural end, with members moving away to university and another one starting in September, the number of encounter groups remained at 5, but with growth in numbers in two groups. The Christian Union at Silverdale continued to develop resulting in young people attend services and events at All Saints. A weekend visit to our mission partner in Manchester was repeated, with all the youth involved impacted greatly by the experience. Towards the end 2024, Cam Catto was able to begin mentoring support in Clifford All Saints School and created links with Aldine House to begin weekly Chaplaincy work with the young offenders.

Mission

The Chapel of the Holy Spirit at Whirlow continues to be a positive ecumenical arrangement. We are in a mission partnership with St Gabriel's in Greystones and ran some joint services and events during 2024. Through membership of the Governors and through the Childrens Ministry we are actively engaged with Clifford All Saints primary school. This gives us links with St Andrews Psalter Lane which is a joint Methodist Anglican church. All Saints churchyard is open to burials connected with the local Roman Catholic church.

Ecumenical relationships

The Chapel of the Holy Spirit at Whirlow continues to be a positive ecumenical arrangement. We are in a mission partnership with St Gabriel's in Greystones and ran some joint services and events. Through membership of the Governors and through the Childrens Ministry we are actively engaged with Clifford All Saints primary school. This gives us links with St Andrews Psalter Lane which is a joint Methodist Anglican church. We have continued to have a Parish representative attend the Bents Grenn Methodist Church Council in a non voting capacity. All Saints churchyard is open to burials connected with the local Roman Catholic church.

Deanery Synod

The Rev. Canon Mark Brown, Vicar of All Saints, also serves as Area Dean for Ecclesall. He and our lay member representatives attended Deanery Synod meetings and other events specifically arranged as part of the Diocese's review of its strategic plans. A Deanery-wide Confirmation Service led by the Bishop of Sheffield was hosted by All Saints in July. There was a successful annual visitation to the Deanery by the Bishop of Doncaster on 2 November with an evangelistic focus. There continued to be joint work with our twinned deanery of Attercliffe. Our Vicar supported other deaneries in the Diocese at the Bishop's invitation.

Volunteers

PCC remains grateful for the services of numerous volunteers who cover a wide variety of roles including the Churchwardens team, PCC Secretary, Treasurer, Giving Treasurer, Parish Safeguarding Officer, Readers, PCC members, Stewards and Welcomers, Home Group Co-ordinators and Leaders, and many other roles. Ordained, licensed and approved ministers and preachers lead and preach at services on a regular basis.

Safeguarding

The PCC were unanimous in appointing Robert (Rob) Coleman as Parish Safeguarding Officer from 26 July 2024, thereby enabling the interim arrangements of our Vicar taking the role of Parish Safeguarding Officer since October 2023 to come to an end. Rob is supported by Alan Cantrell who oversees the training logs and Diocesan safeguarding dashboard and Sally Craig who provides a female option for members of the congregation or staff to confide in should they feel uncomfortable disclosing any concerns they may have to a man. Both are members of PCC. As required by the Church Representation Rules, PCC is able to confirm that it is complying with the House of Bishops Safeguarding Handbook 2018 "Promoting a Safer Church" and following the House of Bishop's guidance on safeguarding children and vulnerable adults.

Public Benefit

The range of activities supported by PCC provides clear tangible benefits to our community by:

- The provision every week in church of a full range of services available to all.
- Use of our church building for various community events such as friendly stop, Monday drop in, Open Door and hire of church for concerts
- Pastoral work, including visiting the sick, distressed and bereaved in the community and through our links with St Luke's Hospice and Broomcroft House Nursing Home.
- Teaching of the Christian faith through sermons, courses, special events and youth groups and religious assemblies in local schools.
- Providing facilities through the use of the Parish Halls to a large variety of groups of all ages, including our toddler groups and various uniformed organisations.

4. Financial Review

PCC approved budget proposals for the 2024 financial year that encompassed an operational loss for church and mission activities of £30k, comparing planned regular spend with expected regular income and assuming all approved staff posts were filled. PCC identified restricted donations and specific reserves to meet the shortfall if required. PCC approved essentially a "breakeven" budget for the operation of the parish halls. Major repairs which are funded by reserves through the Estates Designated Fund and large one - off gifts and legacies are deemed outside of scope when the operational budget is set and are placed initially in reserves.

The Statement of Financial Activities shows for Unrestricted Funds an actual operating surplus of £13.2k. The main reasons were the level of large one-off gifts, nearly £5.6k of general legacies and higher than expected external income such as for church hire. In addition, there were one-off savings of nearly £20k due to in year staff vacancies. When unrealised investment gains, transfers from restricted funds and particularly the revaluation of the Parish Halls at £70k are taken into account, Unrestricted Funds increased by £89k at 31 December 2024.

In total, Restricted Funds have reduced by a modest £8.9k. Details of movements by fund can be found in note 15 to the accounts.

Income

Total income of £754k was slightly higher than 2023 (£698k) with increases in a number of areas. PCC remains very thankful for the regular giving from the church family through the stewardship programme, which when gift aid is included was £410k (2023: £399k). This provides the core funding to support our church and mission activities.

Expenditure

Total expenditure of £746k was slightly higher than 2023 (£691k). This partly reflected inflationary cost pressures as well as recruitment to the Music Minister post and a full year of the Chaplain at the Chapel of the Holy Spirit at Whirlow. (This post is fully funded by Whirlow Grange Ltd and partly explains the increase in other income in 2025.) We met our pledge of £150k to the Diocesan Common Fund in full.

Looking ahead to 2025 and beyond

PCC endorsed a Stewardship Appeal to take place in autumn 2024. A letter to members of the church family set out our financial position and proposals for 2025. PCC is thankful for the generous response from the church family. This facilitated the approval of budgets for 2025 which allow the plans set out in the stewardship letter to proceed.

Reserves policy

As part of our reserves policy, PCC reviews our reserves position at least twice a year.

Our aim is to maintain **unrestricted reserves** at a sufficient level to ensure financial resilience and sustainability, including protecting us against key risks identified in our risk register. The most significant continue to be the potential cost of repairs to our properties, a reduction in the level of regular giving from the church family, fluctuations in external income from the hire of our church and halls buildings and the need for unexpected staffing expenditure. Our aim is also to achieve an appropriate balance between financial resilience and stepping out in faith to use our funds in support of the mission of the church. We believe that we should look ahead over at least a two year planning period, but that as a minimum we should seek to have sufficient reserves for the financial year ahead.

The table below summarises the position at the start of 2025. PCC has determined that we have sufficient reserves available for agreed commitments and plans at the start of 2025. We have also agreed a reserve for operational risks related to church activities of £145,000 based on our assessment of possible need.

Planned and Possible uses of Unrestricted Reserves held in liquid form

	At 1 January 2025		At 1 January 2024
Church Activities	£	£	£
Reserve for operational risks 2025 to 2027	145,000		140,000
Identified specific commitments 2025 to 2027	51,657		85,377
		196,657	225,377
Parish Halls Designated Fund			
For operational and estates issues		25,898	10,000
Estates Designated Fund			
Fund for PCC prioritised repairs plus a budget for adhoc or emergency requirements 2025 to 2026		70,000	57,000
Developments			
Reserve for new developments		-	10,000
Total		**292,555**	302,377
Unrestricted Funds Available (note 1 below)		**296,203**	306,283
Balance of Reserves		3,648	3,906

Note 1: PCC defines Unrestricted Reserves as general funds and designated funds held in liquid form (cash or shares). We exclude funds which could only be realised by the disposal of the tangible fixed assets held for charitable purposes or our investment property.

The Total Funds of the Church are made up as follows:	£	£
Endowment funds: Income used for a variety of purposes as set out in Note 15 to the accounts		472,426
Restricted funds held for specific purposes set out in Note 15 to the accounts		181,185
Designated funds held in the form of tangible fixed assets & investment properties		1,663,051
Unrestricted funds held in liquid form:		
General Funds (Free Reserves)	200,305	
Designated Funds	95,898	
		296,203
		2,612,865

Investment policy

PCC agreed policy is as follows:

The PCC owns two residential properties. Our Accounting Policy is to have these professionally valued at market value every three years. They are subject to professional quinquennial inspections every five years so that PCC is appraised of any repair and maintenance requirements. In each case the purpose on purchase was to provide housing for an Associate Vicar and family. At the start of 2022, PCC designated the property on Knowle Lane for our Associate Vicar. The other property on Greystones Grange Road has been designated as an Investment Property for the short to medium term. The PCC also owns the parish halls to assist in the mission of the church including outreach to the wider local community. The halls are subject to professional quinquennial inspections, the last being in 2024.

Investment policy (continued)

All Endowment Funds are held either by the PCC or in trust on behalf of the PCC by the Sheffield Diocesan Board of Finance, in the CBF Church of England Investment Fund managed by CCLA Investment Management Limited. The objective is to ensure security and a good long term investment return. The funds are invested in accordance with the Church of England's ethical policy.

The PCC's approach to investing other funds not required for immediate use, is to place these either in cash deposit accounts or in investment funds (CBF Church of England Investment Fund), to ensure a balance between ready access to working capital, achieving medium term capital growth and a reasonable financial return.

5. Future Plans

Our Bible verse for 2025 is "Your word is a lamp to my feet and a light to my path." Psalm 119:v105

In this context PCC has identified the following priorities:

i Led by our Vicar to pursue the initiatives developed by the staff team and PCC. For example for Lent there will be a focus on ways to seek spiritual renewal through collective and personal reflection on God's word with a range of resources prepared for the church family to use and our Vicar will launch at the Ash Wednesday service.

ii The implementation of the action plan approved by PCC in January 2025 following the review of the responses by the church family to the questionnaire circulated in October 2024. Priorities to include a) reflection upon how many joint morning services a year and b) discovering how best to serve our local community.

iii Establish our SSM Curate into defined areas of ministry and induct our new Curate, into his deacon year.

iv All Saints is blessed to have a large ministry and operations staff team with all posts filled at the start of 2025. PCC anticipates this should allow all existing activities to continue with potential growth for example in the number of Home Groups and members of the church engaging in these and prayer triplets. In addition PCC anticipates continuing the programme of community outreach activities including repeating Christmas Experience in December 2025.

v To continue to develop and embed a culture of lay ministry and leadership from across the church family to include support for ministry training.

vi To ensure flourishing ministries for our children and young people, including to further develop outreach with local schools and uniformed organisations.

vii To continue the programme of repairs to our church building in particular replastering and redecoration work and a new carpet; and further develop plans for the future direction and refurbishment of our church halls.

viii Enhance our partnerships, particularly with Whirlow Grange Ltd and with Clifford All Saints Primary School following its amalgamation onto the adjacent Ringinglow Road site.

ix To seek further links within the wider Diocesan family. We will explore and develop mission partnerships with visits and enhanced connections.

6. Provision of Information to Auditors

In so far as the members are aware:

- there is no relevant audit information of which the PCC's auditors are unaware;and
- the trustees have taken all reasonable steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Approved by the PCC on 12 May 2025 and signed on their behalf by The Reverend Canon Mark Brown, Chair of PCC

M. E. Brown.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ECCLESALL SHEFFIELD

TRUSTEES' RESPONSIBILITIES STATEMENT

As trustees, the members of the PCC are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the members to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the PCC and of the incoming resources and application of resources of the PCC for that period. In preparing these financial statements, the members are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the PCC will continue to operate.

The members are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the PCC and to enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the PCC and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ECCLESALL SHEFFIELD

Opinion

We have audited the financial statements of the Parochial Church Council of the Ecclesiastical Parish of Ecclesall Sheffield ("the charity") for the year ended 31 December 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of cash flows and the notes to the financial statements including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2024 and of its incoming resources and application of resources in the year then ended;
- have been properly prepared in accordance with the United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least 12 months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the trustees' report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained in their report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ECCLESALL SHEFFIELD (continued)

Matters on which we are required to report by exception (continued)

- the information given in the trustees' report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement on page 10, the trustees are responsible for the preparation of financial statements and being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material mistatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

The charity is subject to laws and regulations that directly and indirectly affect the financial statements. Based on our understanding of the charity and the environment it operates within, we determined that the laws and regulations which were most significant included FRS 102, Charities Act 2011 and Health and Safety regulations. We considered the extent to which non-compliance with these laws and regulations might have a material effect on the financial statements, including how fraud might occur. We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principal risks were related to the posting of inappropriate journal entries to improve the charity's result for the period, and management bias in key accounting estimates.

Audit procedures performed by the engagement team included:

- Discussions with management and those responsible for legal compliance procedures within the charity to obtain an understanding of the legal and regulatory framework applicable to the charity and how the charity complies with that framework, including consideration of known or suspected instances of non-compliance with laws and regulations and fraud;
- Reviewing minutes of Trustee meetings;
- Identifying and assessing the design effectiveness of controls that management has in place to prevent and detect fraud and non-compliance with laws and regulations;
- Challenging assumptions and judgements made by management in their significant accounting estimates.
- Identifying and testing journal entries, in particular any journal entries posted with unusual account combinations or posted by senior management.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ECCLESALL SHEFFIELD (continued)

Auditor's responsibilities for the audit of the financial statements (continued)

A further description of our responsibilities is available on the Financial Reporting Council's website at www.frc.org.uk/auditors/audit-assurance/auditor-s-responsibilities-for-the-audit-of-the-fi/description-of-the-auditor's-responsibilities-for. This description forms part of our auditor's report.

Hawsons Chartered Accountants is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with the Charities Act 2011. Our audit work has been undertaken so that we might state to the trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Hawsons

Hawsons Chartered Accountants
Statutory Auditor

Pegasus House
463a Glossop Road
Sheffield
S10 2QD

13 May 2025

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ECCLESALL SHEFFIELD

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £	Total 2023 £
Income and endowments from:						
Donations and legacies	2	447,909	29,023	-	476,932	483,815
Charitable activities	3	108,997	38,133	-	147,130	98,752
Other trading activities	4	78,022	-	-	78,022	67,990
Investments	5	37,892	13,753	-	51,645	47,167
Total income and endowments		672,820	80,909	-	753,729	697,724
Expenditure on:						
Charitable activities						
- Grants made	6	(27,900)	(15,090)	-	(42,990)	(32,030)
- Other missional giving	7	(78,700)	-	-	(78,700)	(87,600)
- Activities directly relating to the work of the church	8	(552,971)	(71,504)	-	(624,475)	(571,183)
Total expenditure		(659,571)	(86,594)	-	(746,165)	(690,813)
Net operating income		**13,249**	**(5,685)**	**-**	**7,564**	**6,911**
Gains on investments		1,820	740	10,571	13,131	23,880
Gain on revaluation of fixed assets		70,000	-	-	70,000	-
Net income		**85,069**	**(4,945)**	**10,571**	**90,695**	**30,791**
Transfer between funds	15	4,000	(4,000)	-	-	-
Net movement in funds		**89,069**	**(8,945)**	**10,571**	**90,695**	**30,791**
Reconciliation of funds:						
Total funds brought forward		1,870,185	190,130	461,855	2,522,170	2,491,379
Total funds carried forward		1,959,254	181,185	472,426	2,612,865	2,522,170

All income and expenditure derive from continuing activities.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ECCLESALL SHEFFIELD

BALANCE SHEET
AS AT 31 DECEMBER 2024

	Notes	2024 £	2023 £
Fixed assets			
Tangible assets	11	1,113,051	1,013,902
Investments	12	1,136,840	1,123,709
		2,249,891	2,137,611
Current assets			
Debtors	13	31,905	56,311
Short term deposits		251,821	197,768
Cash at bank and in hand		156,806	188,043
		440,532	442,122
Creditors: amounts falling due within one year	14	(77,558)	(57,563)
Net Current assets		362,974	384,559
Total net assets		2,612,865	2,522,170
Charity Funds			
Unrestricted funds	15	1,959,254	1,870,185
Restricted funds	15	181,185	190,130
Endowment funds	15	472,426	461,855
Total funds		2,612,865	2,522,170

Approved by the Parochial Church Council on 12 May 2025 and signed on its behalf by:

M. E. Brown .

The Reverend Canon Mark Brown, Vicar and Chair of PCC

The notes on pages 17 to 31 form an integral part of these financial statements.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ECCLESALL SHEFFIELD

STATEMENT OF CASH FLOWS
AS AT 31 DECEMBER 2024

	Note	2024 £	2023 £
Cash flow from operating activities	**20**	31,118	(36,706)
Cash flow from investing activities			
Payments to acquire tangible fixed assets		(39,948)	(15,674)
Payments to acquire investments		-	(80,000)
Receipts from sales of investments		-	55,489
Dividends and interest received		31,646	29,281
Net cash flow from investing activities		(8,302)	(10,904)
Net increase / (decrease) in cash and cash equivalents		22,816	(47,610)
Cash and cash equivalents at 1 January		385,811	433,421
Cash and cash equivalents at 31 December		408,627	385,811
Cash and cash equivalents consists of:			
Cash at bank and in hand		156,806	188,043
Short term deposits		251,821	197,768
Cash and cash equivalents at 31 December		408,627	385,811

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ECCLESALL SHEFFIELD

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

1. Summary of significant accounting policies

(a) General information and basis of preparation

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Practice.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity and are rounded to the nearest £.

The charity is exempt from preparing consolidated financial statements in accordance with the guidance published by the Charity Commission.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

(b) Funds

Unrestricted Funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purposes of the PCC. These include funds designated for a particular purpose by the PCC. Designated Funds are detailed in note 15.

Restricted Funds are those funds which the PCC must apply to specific purposes set out by the donor or legal obligations. Restricted Funds are detailed in note 15.

Endowment Funds are assets which are held permanently by the PCC. The Funds are held in long term investments which are detailed in note 12.

The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the financial statements of church groups that owe their main affiliation to another body or those that are informal gatherings of church members.

(c) Income

Income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Deferred Income relates to events where income relating to attending the events has been received but the events will take place in future accounting periods

Donations and Legacies
Collections and planned giving are recognised when received by or on the behalf of the PCC.
Income tax recoverable on Gift Aid donations is recognised when the income is recognised.

Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement, the amount due is quantifiable and its ultimate receipt by the PCC is reasonably certain.

Funds raised from events are accounted for gross except where expenses are considered to be immaterial.

1. Accounting Policies - continued

(c) Income - continued

Charitable Activities and Other Trading Activities

Income is shown Gross. This includes parochial fees for weddings and funerals, income from trading activities such as the hire of halls and church and from church events such as holiday club and youth house party. Related expenditure is shown under Charitable Activities - Activities directly relating to the work of the church.

Income from Investments

Dividends and Interest from Bank Deposits and Investments are accounted for when received.

Rental income from residential properties is recognised when entitlement has occurred.

Gains and losses on investments

Realised gains or losses are recognised when investments are sold.

Unrealised gains or losses are accounted for on revaluation of investments at 31 December.

(d) Expenditure

Expenditure is recognised as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of obligation can be measured reliably. Expenditure is accounted for on an accruals basis and includes irrecoverable VAT.

Missional Grants

The church supports mission partners in the UK and abroad. The amount of general funding available for mission grants each financial year is determined as a % of regular giving.

Many of our partners have been supported by the PCC for a number of years. However, the PCC or the Mission Support Group on behalf of PCC, assesses mission partner funding on an annual basis and is confident that partners would not view that there is an open ended obligation. As a result, only the annual commitment is accounted for in these financial statements.

Other grants made including those from the Restricted Mission Fund and the Connected Church Fund are recognised in the accounts when the decision to make the grant is taken.

(e) Fixed Assets

Consecrated property and movable church furnishings

Consecrated and beneficed property of any kind is excluded from the accounts by section 10(2)(a) of the Charities Act 2011. This exclusion applies to the consecrated property at Whirlow, Sheffield, (the Chapel of the Holy Spirit), owned by All Saints Ecclesall PCC and held under the custodian trusteeship of the Sheffield Diocesan Board of Finance. The purchase of land at Whirlow and the subsequent building of the Chapel in 1958 was financed out of a generous bequest received from the Estate of Enid Gertrude Hague Deceased.

No value is placed for the accounts on movable church furnishings held by the Vicar and Churchwardens in special trust for the PCC and which require a faculty for disposal since the PCC considers these to be inalienable property. They are listed in the church's inventory which can be inspected at any reasonable time.

All expenditure incurred during the year on consecrated or beneficed buildings and such moveable church furnishings is written off.

1. Accounting Policies - continued

(e) Fixed Assets - continued

Unconsecrated property

Property held by the PCC for continuing use in its work that has not been consecrated or beneficed is valued at market value for existing use. Residential properties are subject to a professional valuation every three years (last valuation in 2022) and the Parish Halls every five years (last valuation in 2024).

Other fixtures, fittings and office equipment

Individual fixtures, fittings and equipment with a purchase price of £1,000 or less are written off when the asset is acquired, with the exception of computer equipment, which is capitalised regardless of cost.

Items which are capitalised are included at cost and are depreciated over their expected useful life on a straight line basis as follows:

Office equipment including computers – 3 or 4 years

Church & Halls equipment – 4 to 10 years

(f) Investments

Investments held in The Central Board of Finance Church of England Investment Fund are valued at bid-market value at 31 December.

Investment Properties are measured at fair value at each reporting date with changes in fair value recognised in net gains /(losses) on investments in the Statement of Financial Activities (SoFA).

(g) Tax

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable organisation for UK corporation tax purposes.

(h) Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

2 Income from donations and legacies

	Unrestricted Funds	Restricted Funds	Total funds 2024	Total funds 2023
	£	£	£	£
Regular Giving				
Gift aided	299,709	-	299,709	298,454
Tax Recoverable	75,994	-	75,994	74,492
Non Gift aided	34,519	-	34,519	26,343
	410,222	-	410,222	399,289
Collections at services including tax recoverable	7,747	-	7,747	7,505
	417,969	-	**417,969**	**406,794**
One off Gifts				
Gift aided	6,426	-	6,426	4,764
Tax Recoverable	1,607	-	1,607	1,191
Non Gift aided	10,402	-	10,402	6,398
	18,435	-	**18,435**	**12,353**
Total Giving	**436,404**	-	**436,404**	**419,147**
Donations	5,788	23,773	29,561	26,392
Legacies	5,617	2,552	8,169	32,000
Grants	100	2,698	2,798	6,276
	447,909	**29,023**	**476,932**	**483,815**

£57,767 of the total income of £483,815 was categorised as Restricted in 2023.

The total tax recoverable, including on certain donations, was £84,296 (2023: £81,855).

Restricted donations include £7,365 in response to Mission Sunday (2023: £4,018), £8,031 for Youth Minister and Youth Ministry (2023: £16,875) and £4,750 for specific ministry posts accounted for within Other Restricted Funds (2023: £nil).

3. Incoming resources from charitable activities

	Unrestricted Funds £	Restricted Funds £	Total funds 2024 £	Total funds 2023 £
Funeral Fees	13,259	16,807	30,066	29,093
Wedding Fees	3,726	883	4,609	6,031
Events	14,147	9,243	23,390	17,613
Grave plots	-	11,200	11,200	8,500
Parish Hall lettings	10,506	-	10,506	8,908
Whirlow Chapel Hire	6,336	-	6,336	1,365
Church Hire	10,594	-	10,594	-
Other Income	50,429	-	50,429	27,242
	108,997	38,133	147,130	98,752

£32,967 of the total income from charitable activities in 2023 related to Restricted Funds.

Other income is primarily represented by £49,882 received from Whirlow Grange Ltd (WGL) for the costs of the staff employed by Ecclesall PCC on WGL's behalf as part of partnership arrangements (2023: £25,035).

4. Income from other trading activities

	Unrestricted Funds £	Restricted Funds £	Total funds 2024 £	Total funds 2023 £
Church hire	-	-	-	10,679
Whirlow Chapel Hire	-	-	-	4,076
Parish Hall lettings	78,022	-	78,022	53,235
	78,022	-	78,022	67,990

£nil of the total income from other trading activities in 2023 related to Restricted Funds.

PCC has determined that for 2024 and ongoing, church hire and all of Whirlow chapel hire are more appropriately accounted for as incoming resources from charitable activities.

5. Income from investments

	Unrestricted Funds £	Restricted Funds £	Total funds 2024 £	Total funds 2023 £
Dividends and interest	17,893	13,753	31,646	29,281
Property Rental Income	19,999	-	19,999	17,886
	37,892	13,753	51,645	47,167

£12,240 of the total income from investments in 2023 related to Restricted Funds.

6. Grants made

	Unrestricted Funds	Restricted Funds	Total funds 2024	Total funds 2023
	£	£	£	£
Overseas Mission & Charitable Giving:				
- Missionary societies	13,700	-	13,700	17,900
- Relief and development agencies	6,200	7,000	13,200	8,180
	19,900	7,000	26,900	26,080
Home Mission & Charitiable Giving	8,000	8,090	16,090	5,950
	27,900	15,090	42,990	32,030

Each year Mission Support Group is allocated a budget by PCC from general funds which is a % of general regular giving (after deducting for the element of the Diocesan Common Fund contribution deemed to be missional). In 2024 £5,500 of this budget was allocated to Connected Church in Tanzania (2023: £5,500) and transferred to Connected Church Restricted Fund. Funds are also raised on Mission Sunday and through a range of activities for our Connected Church. Such funds are treated as Restricted.

Church Mission Society (CMS)	9,000	-	9,000	8,300
Overseas Missionary Fellowship (OMF)	-	-	-	5,100
Serving in Mission (SIM)	2,200	-	2,200	2,500
Ichthus for Aanandit, Nepal	2,500	-	2,500	2,000
Mosaic	2,000	-	2,000	1,700
A Rocha	1,000	-	1,000	1,400
St Michael's Buenos Aries	2,000	-	2,000	2,300
TASTE	1,200	-	1,200	1,600
The DATIC Trust (Galeed House)	2,500	-	2,500	2,300
Christians and Sheffield Schools	1,600	-	1,600	1,950
Oakes Holiday Centre	1,600	-	1,600	1,400
Pastoral grant	2,300	-	2,300	-
Tearfund	-	-	-	1,180
Connected Church - Tanzania	-	7,000	7,000	-
Golddigger Trust	-	2,890	2,890	-
Snowdrop Project	-	2,450	2,450	-
The Archer Project	-	2,450	2,450	-
Other grants individually less than £1,000	-	300	300	300
	27,900	15,090	42,990	32,030

£4,662 of the total grants awarded in 2023 related to Restricted Funds

7. Other Missional Giving

	Unrestricted Funds	Restricted Funds	Total funds 2024	Total funds 2023
	£	£	£	£
Diocesan Common Fund	78,700	-	78,700	78,700
St Gabriels PCC	-	-	-	8,900
	78,700	-	78,700	87,600

Please see note 8 for further details on contributions to the Diocesan Common Fund.

2023 saw the conclusion of the five year mission partnership agreement with St Gabriels PCC. A final contribution of £3,900 was made towards the stipend of Rev A Stevenson from general funds and the last instalment of the £5,000 Kick Start Grant from the Restricted Fund was paid to St Gabriels.

8. Activities directly relating to the work of the church

	Unrestricted Funds	Restricted Funds	Total funds 2024	Total funds 2023
Ministry:	£	£	£	£
- Diocesan Common Fund #1	71,300	-	71,300	71,300
- Clergy stipends	39,739	-	39,739	38,205
- Clergy housing & expenses	16,408	1,389	17,797	14,768
- Lay staff salaries	70,334	-	70,334	57,805
- Contribution to diocesan stipends	-	5,195	5,195	5,116
- Services and ministry costs	12,400	1,879	14,279	12,480
- Wedding costs & Assigned Fees	670	883	1,553	2,324
- Funeral costs & Assigned Fees	1,278	5,476	6,754	7,025
- Events	13,148	11,256	24,404	20,011
- Mission and evangelism costs	2,197	-	2,197	2,840
	227,473	26,078	253,552	231,874
Salaries - Operations Team	119,242	8,200	127,442	126,465
Church running costs	43,874	-	43,874	39,447
Major repairs	7,947	-	7,947	38,268
Upkeep of churchyard	-	37,151	37,151	18,139
Parish Hall running costs	50,459	-	50,459	43,280
Whirlow running costs	60,142	-	60,141	33,959
Administration expenses	16,529	75	16,606	13,045
Other expenditure	2,141	-	2,141	2,274
Depreciation	10,799	-	10,799	10,688
Governance costs (note 9)	14,364	-	14,364	13,744
	552,971	71,504	624,475	571,183

£66,738 of the total expenditure in 2023 related to Restricted Funds.

#1 **Diocesan Common Fund:** The PCC's total contribution to the Sheffield Diocesan Board of Finance Common Fund in 2024 was £150,000 (2023: £150,000). The annual cost of supporting an incumbent (vicar) for a Parish was assessed as £71,300. This covers stipend and housing costs, together with other parish support costs (2023: £71,300). The balance of our Common Fund contribution is to support church families in other parishes in the Diocese and hence is reported under note 7 as "other missional giving". In 2024 this element was £78,700 (2023: £78,700).

9. Governance costs

	Unrestricted Funds	Restricted Funds	Total funds 2024	Total funds 2023
	£	£	£	£
Auditor's remuneration				
- Audit Fee	8,160	-	8,160	7,860
- Non audit services		-	-	4,020
Legal and professional	6,204	-	6,204	1,864
	14,364	-	14,364	13,744

10. Staff costs, Trustee remuneration and expenses, and the cost of key management personnel

Staff Costs and Employee Benefits	2024	2023
	£	£
Wages and salaries	253,973	216,707
Social security	13,359	9,842
Defined contribution pension costs	25,457	22,972
	292,789	249,521
Average monthly number of employees during the year	14	14

The average number of employees does not include the Vicar who is not employed by the PCC and whose employment costs are paid for via the Common Fund contribution. Nor does it include our Curate who is employed and paid by the Diocese. Although the PCC does not directly employ our Associate Vicar as we fully account for his employment costs and pay these over to the Diocese, we do include in the average number calculation so the monetary and employment numbers are shown on a consistent basis. The average number also includes 2 members of staff employed on behalf of Whirlow Grange Ltd (2 in 2023) as part of the partnership arrangements and the Whirlow Grange Ltd staff are included in the total staff costs shown in this note.

No employees received total employee benefits (excluding employer pension costs) of more than £60,000.

Trustee Remuneration and Expenses

The Trustees are the voting members of PCC as listed in the legal and administrative information section of these accounts.

Trustees were not paid and did not receive any other benefits such as travelling or subsistance expenses in their capacity as Members of PCC (2023: £nil).

Payments to Trustees for other activities undertaken for the church are disclosed in note 19, Related Party Transactions.

The remuneration of the Vicar, Associate Vicar and Curate who were members of PCC is disclosed as part of the note below on key management personel.

Cost of Key Management Personnel

The PCC considers the key management personnel to be the voting Trustees, who included the Vicar, the Associate Vicar and the Curate, together with the Operations Manager.

The aggregate salary and pension contributions paid by All Saints Ecclesall PCC to or on behalf of these individuals was £78,440 (2023: £78,176). In neither year does this include costs for the Vicar as these are paid through the Common Fund, nor our Curate who is paid and funded by the Diocese.

Other clergy allowances and expenses including housing costs were £17,797 (2023: £14,768).

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

11. Fixed assets

	Land and buildings	Church & Halls equipment	Office equipment	Total
	£	£	£	£
Cost / valuation				
As at 1 January 2024	970,000	137,529	34,375	1,141,904
Revaluation	70,000	-	-	70,000
Additions	-	35,662	4,286	39,948
Disposals	-	-	(489)	(489)
As at 31 December 2024	1,040,000	173,191	38,172	1,251,363
Depreciation				
As at 1 January 2024	-	95,079	32,923	128,002
Charge for the year	-	9,272	1,527	10,799
Disposals	-	-	(489)	(489)
As at 31 December 2024	-	104,351	33,961	138,312
Net book value				
As at 31 December 2024	1,040,000	68,840	4,211	1,113,051
As at 31 December 2023	970,000	42,450	1,452	1,013,902

The land and buildings at 31 December 2024 are comprised of:		£
Clergy House: Knowle Lane, Sheffield	Freehold	675,000
Parish Hall	Freehold	365,000
		1,040,000

No depreciation or impairment has been provided on the land and buildings as the PCC has a policy of valuing properties at open market value for existing use. The Parish Hall was professionally revalued by Redbrik Estate Agents in December 2024, increasing the value by £70,000.
The historical cost of the property on Knowle Lane is £390,000. Information is not available to quantify the historical cost of the Parish Hall.

12. Fixed asset investments

	Unrestricted Funds		Restricted Funds	Endowment Funds	Total
	Investment Property	Unlisted Investments	Unlisted Investments	Unlisted Investments	
	£	£	£	£	£
As at 1 January 2024	550,000	79,540	32,314	461,855	1,123,709
Change in Market Value	-	1,820	740	10,571	13,131
As at 31 December 2024	550,000	81,360	33,054	472,426	1,136,840

The investment property is a residential property on Greystones Grange Road. It was professionally revalued in December 2023.

All unlisted investments are held in the CBF Church of England Investment Fund

13. Debtors

	2024 £	2023 £
Prepayments and other debtors	31,905	24,311
Expected Legacies	-	32,000
	31,905	56,311

14. Creditors

	2024 £	2023 £
Due within one year		
Accruals and other creditors	72,408	53,525
Deferred income	5,150	4,038
	77,558	57,563

15. Fund reconciliation

A) Unrestricted Funds	Balance at 01/01/2024 £	Income £	Expenditure £	Transfers £	Gains / (losses) £	Balance at 31/12/2024 £
General funds	249,283	519,974	(493,520)	(77,252)	1,820	200,305
Designated funds:						
Toddlers fund	-	6,262	(6,484)	222	-	-
Whirlow fund	-	56,362	(60,142)	3,780	-	-
Parish Hall fund	-	88,578	(80,680)	18,000	-	25,898
Estates fund	57,000	1,645	(7,947)	19,302	-	70,000
Sub total	57,000	152,847	(155,253)	41,304	-	95,898
Fixed Assets fund	1,013,902	-	(10,799)	39,948	70,000	1,113,051
Investment Property fund	550,000	-	-	-	-	550,000
	1,620,902	152,847	(166,052)	81,252	70,000	1,758,949
Total Unrestricted funds	1,870,185	672,820	(659,571)	4,000	71,820	1,959,254

Total of Unrestricted Funds (General and Designated Funds) held as liquid assets **296,203**

Designated Funds

Toddlers fund – This fund is used to account for income and expenditure from Toddlers Group. Any accumulated surplus to a maximum of £1,000 is retained in the fund to allow for equipment purchases. Otherwise resources are transferred to/from general funds.

Whirlow fund – All Saints Ecclesall operates the Whirlow Spirituality Centre and Chapel of the Holy Spirit in partnership with Whirlow Grange Ltd. The PCC's share of partnership income and expenditure is accounted for via this fund with any shortfall in funding being financed from general funds.

Parish Hall fund – The fund is used to account for income from lettings of the halls and related expenditure. At 31 December 2024 the operational surplus for 2024 of £7,898 was retained in the fund and £18,000 transferred from general funds for potential requirements in 2025 as part of PCC's review of funds and reserves.

Estates fund - PCC has determined as part of the Reserves Policy that a designated fund should exist to support major repairs and improvements to the Church and other properties owned by the PCC. The fund is reviewed at least twice a year taking into account Quinquennial Inspection reports and other priorities against total unrestricted reserves. The income is from investments held in the Houghton Fabric Endowment Fund and any specific grants awarded.

Fixed Assets fund – funds invested in Freehold Land & Buildings and other capital assets to support church activities.

Investment Property fund – general funds invested in a residential property. Net rental income from the property is accounted for in general funds and used to support church activities.

15. Fund reconciliation - continued

Unrestricted funds - prior year	Balance at 01/01/2023 £	Income £	Expenditure £	Transfers £	Gains / (losses) £	Balance at 31/12/2023 £
General funds	211,364	492,698	(454,613)	(4,330)	4,165.00	249,283
Designated funds:						
Toddlers fund	-	5,489	(6,124)	635	-	-
Whirlow fund	-	31,050	(33,959)	2,909	-	-
Parish Hall fund	-	62,143	(67,280)	5,137	-	-
Estates fund	71,564	3,370	(41,748)	23,814	-	57,000
Sub total	71,564	102,052	(149,111)	32,495	-	57,000
Fixed Assets fund	1,008,916	-	(10,688)	15,674	-	1,013,902
Investment Property fund	575,000	-	-	-	(25,000)	550,000
	1,655,480	102,052	(159,799)	48,169	(25,000)	1,620,902
Total Unrestricted funds	1,866,844	594,750	(614,412)	43,839	(20,835)	1,870,185

Total of Unrestricted Funds (General and Designated Funds) held as liquid assets **306,283**

B) Restricted funds	Balance at 01/01/2024 £	Income £	Expenditure £	Transfers £	Gains / (losses) £	Balance at 31/12/2024 £
Restricted:						
Churchyard fund	156,659	33,931	(43,150)	(15,000)	740	133,180
Augmentation Trust fund	-	5,195	(5,195)	-	-	-
Assigned Fees fund	-	6,359	(6,359)	-	-	-
Connected Church fund	3,206	2,753	(8,645)	11,000	-	8,314
Mission & Other funds	1,840	17,171	(12,929)	-	-	6,082
Youth fund	28,425	15,500	(10,316)	-	-	33,609
	190,130	80,909	(86,594)	(4,000)	740	181,185
Endowment:						
Churchyard fund	129,286	-	-	-	2,959	132,245
Augmentation trust fund	187,149	-	-	-	4,284	191,433
Houghton fabric fund	59,249	-	-	-	1,356	60,605
General purposes fund	71,478	-	-	-	1,636	73,114
Choristers fund	14,693	-	-	-	336	15,029
	461,855	-	-	-	10,571	472,426

Restricted Funds:

Churchyard fund – Income each year is primarily from relevant investments, legacies and specific burial and interment fees. Expenditure is on upkeep and development of the churchyard and maintenance of monuments.

Augmentation trust fund – Income is from the related Endowment Fund and is passed to the Sheffield Diocesan Board of Finance as a contribution towards the stipend of the Vicar of All Saints Ecclesall. This contribution is in addition to the Common Fund contribution made by All Saints.

Assigned fees fund - A set proportion of fees earned from funerals and weddings has to be paid over to the Sheffield Diocesan Board of Finance. This fund is used to manage such income and should have a £nil balance at each year end.

Connected Church fund – Funds are generated from donations and events to support the partnership agreement with the Anglican Diocese of Kilimanjaro, Tanzania to support their Church & Community Mobilisation Project. A new two year agreement commenced in March 2024. The funds held at 31 December 2024 are primarily for year two of the agreement.

Mission & Other funds – donations or grants received for specific purposes and which are only spent on those purposes.

Youth fund - Donations and other funding for the purpose of supporting youth activities such as the annual House Party and the staff post of Youth Minister.

15. Fund reconciliation - continued

Endowment Funds are assets held by the PCC as investments with income earned used for the purposes for which the funds were established. Income is shown against the relevant restricted or designated fund or general funds.

Restricted funds - prior year	**Balance at 01/01/2023** £	**Income** £	**Expenditure** £	**Transfers** £	**Gains / (losses)** £	**Balance at 31/12/2023** £
Restricted:						
Churchyard fund	83,764	58,894	(24,838)	36,525	2,314	156,659
Augmentation trust fund	-	5,116	(5,116)	-	-	-
Assigned Fees fund	-	6,350	(6,350)	-	-	-
Connected Church fund	2,185	1,021	-	-	-	3,206
St Gabriels: Kick Start fund	5,000	-	(5,000)			-
Mission & Other funds	3,552	8,569	(10,282)	-	-	1,839
Youth fund	29,716	23,024	(24,815)	500	-	28,425
	124,217	102,974	(76,401)	37,025	2,314	190,129
Endowment:						
Churchyard fund	210,202	-	-	(94,490)	13,574	129,286
Augmentation trust fund	170,927	-	-	-	16,222	187,149
Houghton fabric fund	54,113	-	-	-	5,136	59,249
General purposes fund	51,656	-	-	13,626	6,196	71,478
Choristers fund	13,420	-	-	-	1,273	14,693
	500,318	-	-	(80,864)	42,401	461,855

C) Transfers between funds

During the year the following transfers between funds were made in support of the PCC funding its operations:

	From	To	£
From General to Designated Funds			
To cover PCC net costs into the Whirlow Partnership in 2024	General	Whirlow	3,780
To cover net costs for Toddlers Group in 2024	General	Toddlers	222
To purchase fixed assets in 2024	General	Fixed Assets	39,948
To replenish Estates Designated Fund for start of 2025	General	Estates	19,302
To Parish Hall Fund for potential 2025 expenditure	General	Parish Hall	18,000
		Total	81,252
From General to Restricted Funds			
For two year agreement from March 2024 with Diocese of Kilimanjaro from general mission funds	General	Connected Church	11,000
From Restricted Funds to General Funds			
From Churchyard Restricted to correct treatment of income in prior years	Churchyard Restricted	General	15,000

16. Analysis of net assets by fund

	Unrestricted free funds	Unrestricted designated funds	Restricted funds	Endowment funds	Total
	£	£	£	£	£
Fixed assets for church use	-	1,113,051	-	-	1,113,051
Fixed assets investments	81,360	550,000	33,054	472,426	1,136,840
Current assets	179,848	107,673	153,011	-	440,532
Current liabilities	(60,903)	(11,775)	(4,880)	-	(77,558)
Fund balance	200,305	1,758,949	181,185	472,426	2,612,865

Analysis of net assets by fund - prior year

	Unrestricted free funds	Unrestricted designated funds	Restricted funds	Endowment funds	Total
	£	£	£	£	£
Fixed assets for church use	-	1,013,902	-	-	1,013,902
Fixed assets investments	79,540	550,000	32,314	461,855	1,123,709
Current assets	213,442	66,390	162,290	-	442,122
Current liabilities	(43,699)	(9,390)	(4,474)	-	(57,563)
Fund balance	249,283	1,620,902	190,130	461,855	2,522,170

Sufficient resources are held in an appropriate form to enable each Fund to be applied in accordance with the restrictions imposed by the donors.

17. Capital commitments

The church had commitments as follows:	2024	2023
	£	£
Contracted for but not provided in these financial statements	12,270	12,411

All repairs to both conscerated and unconsecrated property are written off in the year in which they are incurred and are not "capitalised". This note confirms financial commitments related to work on properties for which the PCC has responsibility at the balance sheet date.

Consecrated Property

A Quinquennial Inspection of the church building took place in spring 2022. Estates Committee subsequently reviewed the report and confirmed that no major repairs to the fabric of the building were required in the near future. Estates Committee recommended to PCC that a range of smaller Category A and B repairs be taken forward including internal replastering / redecorating and south nave window repairs. At 31 December 2024 PCC has received List B approval for replastering and redecorating to commence in parts of the church with quotes agreed and included in these capital commitments. A new hopper and downpipe work to be completed in February 2025 is included in capital commitments. A "watching brief" is being maintained on the 3 plain glass windows for water ingress on the south nave completed in 2023. Separately PCC has approved the recarpeting of church with a budget set aside but no contract had been formally placed at 31 December 2024.

A Quinquennial Inspection of the Chapel of the Holy Spirit and adjoining building at Whirlow took place in March 2024. Limited repair and improvement work were recommended, reflecting the major redvelopment which took place in 2017. Capital commitments at year end 2024 include some minor stonework repair for which a contract has been placed.

Unconsecrated Property

A Quinquennial Inspection of the Halls took place in spring 2024 and Estates Committee has reviewed the subsequent report and a programme of minor repairs is in progress with more extensive work deferred pending the completion of the current redevelopment options review.

A Quinquennial Inspection of the residential property on Knowle Lane purchased in 2015 took place in spring 2022 and all required repairs were completed. The inspection of the residential property on Greystones Grange Road purchased in 2019 took place in spring 2024. Only minor issues were identified and have been addressed. Relevant safety checks and maintenance continue to allow the PCC to rent out the property.

18. Church Workers Pension Fund

Ecclesall PCC participates in the Pension Builder Scheme section of the Church Workers Pension Fund (CWPF) for lay staff. CWPF is administered by the Church of England Pensions Board, which holds the CWPF assets of the schemes separately from those of the Employer and the other participating employers.

CWPF has two sections:

1. the Defined Benefits Scheme
2. the Pension Builder Scheme, which has two subsections;
   a. a deferred annuity section known as Pension Builder Classic, and,
   b. a cash balance section known as Pension Builder 2014.

Pension Builder Scheme
Both sections of the Pension Builder Scheme are classed as defined benefit schemes.

Pension Builder Classic provides a pension, accumulated from contributions paid and converted into a deferred annuity during employment based on terms set and reviewed by the Church of England Pensions Board from time to time. Discretionary increases may also be added, depending on investment returns and other factors.

Pension Builder 2014 is a cash balance scheme that provides a lump sum which members use to provide benefits at retirement. Pension contributions are recorded in an account for each member. Discretionary bonuses may be added before retirement, depending on investment returns and other factors. The account, plus any bonuses declared is payable, unreduced, from age 65.

There is no sub division of assets between employers in each section of the Pension Builder Scheme.

The scheme is considered to be a multi-employer scheme as described in Section 28 of FRS 102. This is because it is not possible to attribute the Pension Builder Scheme's assets and liabilities to specific employers and means that contributions are accounted for as if the Scheme were a defined contribution scheme. The pensions costs charged to the SoFA in the year are contributions payable. 2024: £18,647 (2023: £15,845)

A valuation of the Pension Builder Scheme is carried out once every three years. The most recent valuation was carried out as at 31 December 2022.

For the Pension Builder Classic section, the 2022 valuation revealed a surplus of £34.8m on the ongoing assumptions used. At the most recent annual review effective 1 January 2025, the Board chose to grant a discretionary bonus of 6.7% to both pensions not yet in payment and pensions in payment in respective of service prior to April 1997; and a bonus on pensions in payment in respect of post April 2006 service so that the pension increase was 2.7% (where usually it would be calculated based on inflation up to 2.5%). This followed improvements in the funding position over 2024. There is no requirement for deficit payments at the current time.

The next valuation is due as at 31 December 2025.

For the Pension Builder 2014 section, the 2022 valuation revealed a surplus of £8.5m on the ongoing assumptions used. There is no requirement for deficit payments at the current time.

The legal structure of the scheme is such that if another employer fails, Ecclesall PCC could become responsible for paying a share of that employer's pension liabilities.

19. Related Party Transactions

The Charities SORP (FRS 102) defines "Related Parties" as the charity's Trustees and their close family members and those entities which they control or in which they have a significant interest.

The Trustees are the voting members of PCC as listed on page 2 of the legal and administrative information section of these accounts.

Donations from Trustees (including close family members)
The total amount of donations (excluding tax recoverable) made without conditions to the church by the Trustees was £53,990 (2023: £58,748).

The total amount of donations (excluding tax recoverable) made into Restricted Funds by the Trustees was £1,804 (2023: £14,865). All donations were to existing funds for ongoing and regular activities of the church.

Where a Trustee has served for part of the year only those donations falling within the period that they were a Trustee are included.

Payments to Related Parties
No Trustees were paid for assisting at services or events in 2024 or 2023.
No spouses of Trustees received any payment in 2024 or 2023.

The remuneration of Trustees who are ordained clergy is disclosed under note 10.

20. Reconciliation of net income to net cash flow from operating activities

	2024 £	2023 £
Net income / (expenditure) for the year	90,695	30,791
Dividends and interest (received)	(31,646)	(29,281)
Depreciation of tangible fixed assets	10,799	10,688
(Gains) on investments	(13,131)	(23,880)
(Gain) on revaluation of fixed assets	(70,000)	-
Decrease /(increase) in debtors	24,406	(27,160)
Increase in creditors due within 1 year	19,995	2,136
Net cash flow from operating activities	31,118	(36,706)

21. Analysis of cash and cash equivalents

	As at 1 January 2024 £	Cashflows £	Other non-cash changes £	As at 31 December 2024 £
Cash and cash equivalents:				
Cash	188,043	(31,237)	-	156,806
Short term deposits	197,768	54,053	-	251,821
Total	**385,811**	**22,816**	**-**	**408,627**

22. Related Charity

On 15 November 2021, All Saints PCC became the sole Corporate Trustee of another charity, The Taylor Institution (Registered Charity number 226122) which at 31 December 2024 had net assets of £25,442 (31 December 2023: £24,904). There is no share capital. As noted in the Accounting Policies, this charity is not consolidated within the results of The Parochial Church Council of the Ecclesiastical Parish of Ecclesall Sheffield in line with Charity Reporting guidelines.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ECCLESALL, SHEFFIELD

England & Wales - Charity number 1128859

Accounts

ALL SAINTS
ECCLESALL

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ECCLESALL SHEFFIELD

REPORTS AND FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2023

Registered Charity No. 1128859

Loving God. Living Life. Sharing Faith.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ECCLESALL SHEFFIELD

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THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ECCLESALL SHEFFIELD

LEGAL and ADMINISTRATIVE INFORMATION

Charity number	1128859
Address	Church Halls Ringinglow Road Sheffield S11 7PP
Auditors	Hawsons Chartered Accountants Statutory Auditor Pegasus House 463a Glossop Road Sheffield S10 2QD
Bankers	Virgin Money Business Direct 40 Vincent Place Glasgow G1 2HL

Officers of the Parochial Church Council (PCC)

Chair	The Revd. Canon Mark Brown	(T)	
Vice Chair	Alison Fletcher	(T)	To 24 May 2023
	Richard Blyth	(T)	From 24 May 2023
Secretary	Sarah Leighton		To 26 June 2023
	Lesley Blyth	(T)	From 26 June 2023
Treasurer	Julia Newton	(T)	
Giving Treasurer	Roger Manterfield		
Electoral Roll Officer	Church Administrator		
Parish Safeguarding Officer	Kate Gerrish	(T)	To 31 October 2023
	The Revd. Canon Mark Brown	(T)	From 1 November 2023 on interim basis

Key (T) = Trustees

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ECCLESALL SHEFFIELD

LEGAL and ADMINISTRATIVE INFORMATION - continued

Trustees (Voting Members of Parochial Church Council)

Vicar	The Revd. Canon Mark Brown		
Associate Vicar	The Revd. Roland Slade		
Curate	The Revd. Simon Oatridge		
Church Wardens	Alison Fletcher		To 24 May 2023
	Richard Blyth		
	Sue Gill		From 24 May 2023
Deanery Synod Representatives	Lesley Blyth		
	Kelly Feast		

Elected Representatives

Deputy Wardens	Sue Gill	E	To 24 May 2023
	Lynne Bradey	E	From 24 May 2023
	Robert Coleman	E	From 24 May 2023
	Alan Cantrell	E	
	Sally Craig	E	
	David Coleshill	E	
	Richard Donkin	E	
	Kate Gerrish	E	
	Rod Ismay	E	
	Jeannette Jackson	E	
	Gillian King	E	
	Pamela Marsh	E	
	Simon Musgrave	E	Chair of Mission Support Group
	Julia Newton	E	
	Lesley Snell	E	
	Kathryn Walker	E	
	Alison Woodman	E	

Ex Officio Non Voting Member of the PCC

The Revd. Stephen Hunter	SSM Associate Minister
The Revd. Godfrey Smallman	SSM Assistant Minister

Key (E) = Elected Representative

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ECCLESALL SHEFFIELD

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023

The members of the Parochial Church Council ('PCC') are pleased to present their report and financial statements for the year ended 31 December 2023.

1. Structure, governance and management

PCC

The PCC is a corporate body established by the Church of England. It is part of the Ecclesall Deanery within the Diocese of Sheffield and operates under the Parochial Church Council Powers Measure. The PCC is a Registered Charity.

All regular church attendees are encouraged to join the Electoral Roll and are able to stand for election to the PCC providing they meet the requirements of the Charity Commission and Church of England, and are not disqualified under the Church Representation Rules. The method of appointment of trustees is set out in the Church Representation Rules. Trustees are offered training to support their membership of PCC.

The PCC is responsible for setting the overall mission and vision of the church, for ensuring that money is spent wisely and appropriately, for employing staff and for looking after all church property.

At each of the seven meetings of PCC in the year there was a focus on one or more aspects of the strategic direction for the church's mission and ministry, alongside necessary governance matters and decisions relating to finances, staffing and the church building and other property.

The full PCC formally met seven times in 2023. There was average attendance of 78.7% (2022 - 80.8%). Some business was transacted between meetings by e-mail, with any decisions recorded in the minutes of the next meeting.

Given the wide range of responsibilities undertaken by PCC it is supported in its work by a number of committees and groups each dealing with particular areas as follows:

Standing Committee (formerly known as PCC Executive Committee)

The Standing Committee transacts the business of the church between PCC meetings and with the Estates Commitee has shared oversight of property improvement and maintenance. Its voting membership is the Vicar (Chair), the two Churchwardens and Treasurer plus two elected members of the PCC. The Operations Manager and the most senior of the Deputy Churchwardens attend, together with the PCC Secretary who takes the minutes to provide continuity with PCC meetings. The committee reports to the PCC via minutes of its meetings. It met five times during 2023 and was particularly focussed on supporting the Vicar in developing and promoting a range of new activities, on staff recruitment and on various governance and estates matters.

PCC Estates Committee

The Estates Committee supports PCC in the management of the whole of All Saints estate, including providing advice and recommendations on major estates repairs and developments. In 2023 it continued to be chaired by the Vicar. Other membership was a designated Churchwarden, the Treasurer, another member of the PCC and five members of the church family with appropriate skills, experience or expertise including two of the churchyard volunteers. The Committee reports to the PCC via minutes of its meetings. In attendance is the Operations Manager. The committee met four times in 2023 focussing on the completion of the major repairs to the church roof and gutterings and other work from the Quinquennial Inspection of the church building in May 2022 including the repair of two stained glass windows on the south nave. The Committee also oversaw the maintenance of the churchyard including a full review of graves and monuments supported by individual trust funds and proposals to repair the large plaque on the church tower.

Treasurer's Group

The Treasurer's Group works alongside and in support of the Treasurer and Giving Treasurer, to support strong financial governance and to provide technical and professional expertise to PCC. During 2023 the group met twice with other business being transacted via e-mail. The group is chaired by the Vicar's nominee, currently an appropriately qualified member of the PCC. In addition, membership of the group is the Treasurer, Giving Treasurer and up to three Non-PCC members with appropriate skills and experience, with the Finance Officer in attendance. It reports to PCC by way of relevant papers.

"Beyond Ecclesall" Mission Support Group (MSG)

The group exists to promote Christian mission beyond the normal local, social, pastoral and evangelistic and ecumenical responsibilities of the church family. It seeks to implement the Mission Support Policy approved by PCC and to make recommendations to PCC on the distribution of the specific funding and budgets for mission. These were increased in 2023 in line with the approach approved by PCC in autumn 2021. MSG also arranges the annual Mission Weekend and supports the Connected Church Partnership team. MSG is chaired by a member of PCC, with at least one other member from PCC and 6 to 8 other members. It reports to PCC via reports and the minutes of its meetings which are held as required. In 2023 MSG also supported the successful Youth visit to one of the church's mission partners in Manchester.

Related Trusts and Charities
The Taylor Institution (Registered Charity 226122) provides grants to indviduals in need within the old township of Ecclesall Bierlow who are members of the Church of England. With help and direction from the Charity Commission the necessary Regulations were passed to allow All Saints PCC to become Corporate Trustee with effect from 15 November 2021. The Treasurer and PCC Secretary of All Saints also serve in these roles for The Taylor Institution. The Vicar of All Saints has been given delegation to make grants within agreed parameters.

2. Objectives and activities

The Church's main objective is the promotion of the Gospel of our Lord Jesus Christ according to the doctrines and practices of the Church of England.

All Saints PCC has the responsibility of co-operating with the Vicar in promoting within the ecclesiastical parish the whole mission of the church, pastoral, evangelistic, social and ecumenical and in support of our calling to be:

A vibrant, missional, multi-generation Christian community worshipping the God who is Father, Son and Holy Spirit, living our daily lives in worship and sharing our faith with Ecclesall and beyond.

There was a full year of in person services in 2023 and we provided live-streaming of one service each Sunday for those unable to attend church in person. PCC would like to formally record our thanks in this Trustees' Report for all the hard work by our ministry and operations staff and by our many volunteers in support of our calling to provide services, activities, out-reach to our local community and pastoral care during 2023.

Our achievements and progress against previously agreed specific priorities are summarised in section 3 below.

3. Achievements and performance

Our Bible verse for 2023 was "Behold I set before you an open door." (Revelation 3:8) and many of our activities for the year had the theme of meeting Christ through His open door. At the Annual Parochial Church Meeting (APCM) in May our Vicar introduced 3 ways for the church family to be open. "Open for Life" introducing the prayer triplet initative to which there was a really encouraging response; "Open to Church", an away day at home in September which was an extremely enjoyable and successful event with over 200 church family of all ages engaging in a range of activities; "Open with the community" which provided a framework for an increasing number of ways of partnering with and sharing the Gospel with others in our local community.

PCC is pleased to report that all staff posts in our All Saints ministry team were filled throughout 2023 and that Alison Richards was appointed to be the new Chaplain at the Chapel of the Holy Spirit at Whirlow from September 2023 following the retirement of Rev. Joy Adams in May 2023. We were also delighted that members of the church family were able to attend joyful services in support of our Vicar, The Rev. Canon Mark Brown, who was made an honorary Canon of Sheffield Cathedral on 26 November and in support of our Curate, Rev. Simon Oatridge, who was ordained Priest also at Sheffield Cathedral on 1 July.

The Operations Team, ably led by our Operations Manager, Stephanie Osman, played a pivotal role in supporting many aspects of church life and activities, the running of the church halls and the maintaining of the churchyard. PCC would particularly like to recognise and thank the team for their work to support additional events such as those over the Coronation weekend and the "church awayday at home" in September, together with managing operational challenges as a result of repairs and maintenance to our church estate, including the major repairs to the stained glass windows on the south nave. We were pleased to welcome a new church administrator in autumn 2023, meaning that all PCC approved posts were filled throughout 2023.

PCC was encouraged by the response to requests for the church family to volunteer their time and skills once again in 2023 across a wide range of activities, including the churchyard team, hospitality, support to youth and childrens' activities, church admininstration and community outreach activities. PCC remains grateful for all those who have led teams and activities throughout 2023 but who are too numerous to fully list!

Church membership
There were 356 Church members on the Electoral Roll following the APCM in May 2023. (2022: 324). Average weekly attendance in our church buildings was 408 (including 48 at the Chapel of the Holy Spirit at Whirlow) in 2023. (2022: 363 including 33 at Whirlow.) An average of 55 participated "at home" each week through the live streaming of services. (2022: 70). There were 203 households in December 2023 in the pledged giving scheme making regular gifts (2022: 205).

Worship and prayer

Throughout 2023 we maintained a regular pattern of prayer and worship within the church buildings. Prayer takes place regularly on weekdays with up to 5 services of public worship each Sunday and one on a Wednesday. Prayer meetings to which all members of the church family are welcomed, have taken place on a Thursday evening twice a term focussed on specific themes and prayer events to support and celebrate the prayer triplets as part of the "open for life" theme. There is a pattern of services at the Chapel of the Holy Spirit, Whirlow on Sunday and a weekly reflective service of Holy Communion on Tuesday mornings. Many small and echo groups meet on a regular basis in person for study, prayer and fellowship and during 2023 leaders of the groups have come together to share ideas and support. We are looking in 2024 to continue to establish further new groups. Members of the Healing and Wholeness Team are available to pray with church members or visitors at many of our Sunday services.

During 2023 we were delighted that the Youth have continued to lead 6PM services once a month, in addition to holding their own services and activities most Sunday evenings. We were very pleased to welcome a large number of visitors to a range of Advent, carol and nativity services during December. We hosted a Deanery-wide service of Confirmation led by the Bishop of Sheffield in June. A special service was held to commemorate the coronation of King Charles III. In October, we held our annual service of thanksgiving in remembrance of those who have died and a special service for those affected by baby loss was held at Whirlow. Church parade services involving young people from various uniformed organisations who meet in our halls were held.

PCC was delighted that two successful Alpha Courses (one evening and one daytime) were run in January 2023 and these will be repeated in January 2024 and that Rev Godfrey Smallman, Assistant Minister, ran very popular "going deeper" bible study courses on a Wednesday morning. These were two of the future plan priorities we set out in the Trustees' Report last year. PCC was also encouraged that over 100 members joined the prayer triplet scheme which ran for 6 months from May to November.

The number of Occasional Offices held in church included 18 funerals. We welcomed 8 couples for services of marriage and 11 baptisms/thanksgivings took place as part of our usual worship services.

Programme of Events

A wide range of events took place in 2023 across all ages of the church family, from the regular Baby and Toddlers Groups, specific activities for Children and Youth (as described below) and for the whole church family including events to which the church family were encouraged to invite friends and neighbours. Highlights included the picnic to celebrate the coronation of King Charles III and the Church "away day at home". There were walks, bring and share meals, sporting fixtures and specific mens and womens ministry events. During Lent three successful and thought provoking "making connections" lectures were held to think through how Christian faith connects with the world at large.

Reaching out to our local community

During 2023 we sought to reach out to our local community in many ways. We held a programme of "Friendly Stop" organ recitals with prayer and a reflection from the Vicar. Our "church inside out" work continued with displays and messages along the public footpath which runs through the church yard. On Good Friday we offered small gifts of hot cross buns. As in previous years, we supported the Sheffield Half Marathon, operating water stations and participated in Heritage Week with many visitors coming to learn more about our church building and church yard. There were other events held in the churchyard as part of "caring for God's Acre" and PCC remains very grateful to our churchyard volunteers who work so hard to keep this large green preaceful space welcoming to our local community for walks and contemplation. Throughout the year in our church welcome area there has been a Monday morning "drop in" offering the opportunity for coffee, cake and fellowship. During the winter of 2022/23 we also provided a "warm space" on a Thursday morning which from autumn 2023 became "open door" with an opportunity for all to meet for crafts, puzzles etc with coffee and cake. Community carol singing proved a popular addition to our Christmas activities. PCC offers massive thanks to the volunteers without whom none of these activities would be possible.

Pastoral Care

Led by Sue Blaby, Pastoral Care Ministry Leader, All Saints has a team involved in and committed to developing Pastoral Ministry. Ministry staff and many volunteers reach out and offer care to church members and the local community. In 2023 we ran a number of services at Broomcroft House Care Home in our Parish. The breavement team invited families of those for whom funeral services have taken place in recent years, to a service of remembrance and thanksgiving in October. This was appreciated and well attended.

Childrens Ministry

The highlights of 2023 for our childrens ministry included the summer Holiday Club and October Light Party which both saw a growth in numbers attending at 123 and 79 respectively. They resulted in children attending our Messy Church services, Pancake Party and some of our Christmas services. Rosie Blackett, Childrens Minister, was delighted with how many volunteers gave their time, gifts and energies to serve at Holiday Club. PCC is also thankful for the growth seen in the Christian Union at Ecclesall Primary and the successful merging of the two sites of Clifford All Saints Church of England Primary School onto the Ringinglow Road site with weekly assemblies and various school services taking place. Easter activities continued to be popular including the donkeys on Palm Sunday. Toddlers has flourished with numbers on our registers similar to before the pandemic and so it was pleasing that we were able to successfully recruit a replacement Toddlers Group Assistant with Libby Shorrock leaving prior to taking up her university place.

Youth Ministry

2023 was an exciting year for our Youth Ministry. House Party in April was very successful with 39 young people attending, leading to commitments to faith and 8 young people coming forward for confirmation. PCC is grateful to all the volunteers who supported running the event and who support our youth activities throughout the year. Abide, our Sunday evening youth fellowship, has been steadily growing in numbers and the engagement has been increasingly encouraging. Encounter Groups, which have increased to 5, met fortnightly and the young people are growing in their maturity, faith and in their enthusiasm for sharing their faith with their friends. New links with Silverdale School have been made and Cam Catto, Youth Minister, runs a Christian Union there every Tuesday lunchtime. Monday football, termly socials, a weekend visit to one of our mission partners in Manchester and youth services have also been a great contribution to the developing community of young people at All Saints.

Mission

All Saints remained fully committed to Mission during 2023. We prayed for, participated in and gave financial support to local, national and international projects and individuals including our Connected Church in Tanzania. At Mission Weekend in early May we welcomed various of our mission partners to participate. We engaged in prayer and fund raising for Christian Aid week. At Harvest we returned to the distribution of gifts to church family and local charities.

Ecumenical relationships

The Chapel of the Holy Spirit at Whirlow continues to be a positive ecumenical arrangement. We are in a mission partnership with St Gabriel's in Greystones and ran some joint services and events during 2023. Through membership of the Governors and through the Childrens Ministry we are actively engaged with Clifford All Saints primary school. This gives us links with St Andrews Psalter Lane which is a joint Methodist Anglican church. All Saints churchyard is open to burials connected with the local Roman Catholic church.

Deanery Synod

The Rev. Canon Mark Brown, Vicar of All Saints, also serves as Area Dean for Ecclesall. He and our lay member representatives attended Deanery Synod meetings and other events specifically arranged as part of the Diocese's review of its strategic plans. Two deanery meetings were hosted at All Saints, along with a Deanery-wide Confirmation Service led by the Bishop of Sheffield in June. There continued to be joint work with our twinned deanery of Atterdiffe, involving the Rev. Chris Stebbing as our Associate Archdeacon Transition Enabler.

Volunteers

PCC remains grateful for the services of numerous volunteers who cover a wide variety of roles including the Churchwardens team, PCC Secretary, Treasurer, Giving Treasurer, Parish Safeguarding Officer, Readers, PCC members, Stewards and Welcomers, Home Group Co-ordinators and Leaders, and many other roles. Ordained, licensed and approved ministers and preachers lead and preach at services on a regular basis.

Safeguarding

PCC would like express gratitude to Kate Gerrish, Parish Safeguarding Officer, for all her hard work to support our safer recruitment processes, to enable staff and volunteers to receive appropriate safeguarding training and to ensure we maintained appropriate policies and procedures over the past 5 years until the end of her term of office on 31 October 2023. Interim arrangements with our Vicar taking the role of Parish Safeguarding Officer were put in place from 1 November 2023 as we sought to recruit to this role and with the Diocese's permission share the administrative elements with another lay volunteer. As required by the Church Representation Rules, PCC is able to confirm that it complied with the duty under section 5 of the Safeguarding & Clergy Discipline Measure 2016; that is to have regard to the House of Bishop's guidance on safeguarding children and vulnerable adults.

Public Benefit

The range of activities supported by PCC provides clear tangible benefits to our community by:

- The provision every week in church of a full range of services available to all.
- Use of our church building for various community events such as friendly stop, Monday drop in, Open Door and hire of church for concerts
- Pastoral work, including visiting the sick, distressed and bereaved in the community and through our links with St Luke's Hospice and Broomcroft House Nursing Home.
- Teaching of the Christian faith through sermons, courses, special events and youth groups and religious assemblies in local schools.
- Providing facilities through the use of the Parish Halls to a large variety of groups of all ages, including our toddler groups and various uniformed organisations.

4. Financial Review

PCC approved budget proposals for the 2023 financial year that encompassed a small (£6k) operational loss for church and mission activities assuming all approved staff posts (Operations and Ministry) were filled throughout the year and after taking account of a generous donation specifically for the Youth Minister. PCC approved a "breakeven" budget for the operation of the parish halls. The Statement of Financial Activities shows for Unrestricted Funds a loss of £19.7k, but this is after accounting for major repairs at a cost of £38.3k and includes the benefit of "one off" gifts of £8.1k in response to the autumn stewardship appeal which both fall outside of the scope of the approved operations budgets. Taking regular church, mission and halls activities together, there was a small operational surplus primarily due to unexpectedly high levels of investment income and the deferment of some mission spend into 2024 while new partnership arrangements were put in place with our connected church in Tanzania.

There was a small net increase in Unrestricted Funds of £3.3k after accounting for unrealised losses on investments and a transfer in from Endowment Funds. The latter was possible following an exercise to review all 28 historic individual trust funds and close those with values less than £10k . PCC determined that some of the funds could be released for general purposes and some should be transferred to the Restricted Churchyard Fund to support ongoing maintenance including for specific graves to which individual trust funds related.

In total Restricted Funds increased by £65.9k. Primarily this reflects £32k of legacies specifically for the upkeep of the churchyard including named grave plots and the transfer of £36.5k from Endowment Funds following the review of trust funds noted above.

Income

In total income from all sources at £698k was similar to 2022 (£670k). PCC remains very thankful for the regular giving from the church family through the stewardship programme, which when gift aid is included was £399k (2022: £397k). This provides the core funding to support our church and mission activities.

Expenditure

In total expenditure at £691k was slightly higher than 2022 (£657k). This primarily reflected inflationary cost pressures in some areas of spend. There were no significant new areas of investment and a similar level of spend on major repairs to our buildings. We met our pledge of £150k to the Diocesan Common Fund in full.

Looking ahead to 2024 and beyond

PCC endorsed a Stewardship Appeal to take place in autumn 2023. A letter to members of the church family set out our financial position and proposals for 2024. It highlighted the need to increase regular income to cover expected higher operational costs at a time of inflation, to fund a new post of Music Minister and sustainably fund our Youth Ministry. PCC is thankful for the positive response from the church family. This facilitated the approval of budgets for 2024 which allow the plans set out in the stewardship letter to proceed.

Reserves policy

As part of our reserves policy, PCC reviews our reserves position at least twice a year.

Our aim is to maintain **unrestricted reserves** at a sufficient level to ensure financial resilience and sustainability, including protecting us against key risks identified in our risk register. The most significant continue to be the potential cost of repairs to our properties, a reduction in the level of regular giving from the church family and the need for unexpected staffing expenditure. Our aim is also to achieve an appropriate balance between financial resilience and stepping out in faith to use our funds in support of the mission of the church. We believe that we should look ahead over at least a two year planning period, but that as a minimum we should seek to have sufficient reserves for the financial year ahead.

Reserves policy (Continued)

The table below summarises the position at the start of 2024. PCC has determined that we have sufficient reserves available for agreed commitments and plans at the start of 2024 and a reserve for operational risks of £150,000 based on our assessment of possible need at the start of the year.

Planned and Possible uses of Unrestricted Reserves

	At 1 January 2024		At 1 January 2023
Church Activities	£	£	£
Reserve for operational risks 2024 to 2026	150,000		106,000
Identified commitments 2024 to 2026 eg Music Minister	85,377		37,220
		235,377	143,220
Estates			
Fund for PCC prioritised repairs across all our properties plus a £25k budget for adhoc or emergency requirements in 2024		57,000	71,564
Developments			
Reserve for new developments		10,000	65,000
Total		**302,377**	279,784
Unrestricted Funds Available (note 1 below)		**306,283**	282,928
Balance of Reserves		3,906	3,144

Note 1: PCC defines Unrestricted Reserves as general funds and designated funds held in liquid form (cash or shares). We exclude funds which could only be realised by the disposal of the tangible fixed assets held for charitable purposes or our investment property.

The Total Funds of the Church are made up as follows:	£	£
Endowment funds: Income used for a variety of purposes as set out in Note 15 to the accounts		461,855
Restricted funds held for specific purposes set out in Note 15 to the accounts		190,130
Designated funds held in the form of tangible fixed assets & investment properties		1,620,902
Unrestricted funds held in liquid form:		
General Funds	249,283	
Designated Funds	57,000	
		306,283
		2,579,170

Investment policy

PCC agreed policy is as follows:

The PCC owns two residential properties. Our Accounting Policy is to have these professionally valued at market value every three years. They are subject to professional quinquennial inspections every five years so that PCC is appraised of any repair and maintenance requirements. In each case the purpose on purchase was to provide housing for an Associate Vicar and family. At the start of 2022, PCC designated the property on Knowle Lane for our Associate Vicar. The other property on Greystones Grange Road has been designated as an Investment Property for the short to medium term. The PCC also owns the parish halls to assist in the mission of the church including outreach to the wider local community. The halls are subject to professional quinquennial inspections, the last being in 2019.

All Endowment Funds are held either by the PCC or in trust on behalf of the PCC by the Sheffield Diocesan Board of Finance, in the CBF Church of England Investment Fund managed by CCLA Investment Management Limited. The objective is to ensure security and a good long term investment return. The funds are invested in accordance with the Church of England's ethical policy.

The PCC's approach to investing other funds not required for immediate use, is to place these either in cash deposit accounts or in investment funds (CBF Church of England Investment Fund), to ensure a balance between ready access to working capital, achieving medium term capital growth and a reasonable financial return.

5. Future Plans

Our Bible verse for 2024 is "Seek the Lord while He may be found, call upon Him while He is near." Isaiah 55:v6

In this context PCC has identified the following priorities:

i Led by our Vicar the All Saints church family will pursue the initiatives developed by the staff team and PCC. These broadly group under the heading of "seek the Lord and serve His Church". Our hope is that "mission triplets" will see a greater mobilisation of all our church members.

ii All Saints is blessed to have a large ministry and operations staff team. The aspiration is to continue each of these roles with the addition of a Music Minister. We plan to commence recruitment to this post in the first quarter of 2024. In addition PCC will seek to support and enable joint and collaborative working across staff and volunteers to deliver our plans.

iii Continue to develop and embed a culture of lay ministry and leadership from across the church family.

iv Continue our work to ensure flourishing ministries for our children and young people, including to further develop outreach with local schools and uniformed organisations.

v Continue the programme of repairs to our church building and further develop plans for the future direction and refurbishment of our church halls.

vii Enhance our partnerships, particularly with Whirlow Grange Ltd following the appointment of Alison Richards as Chaplain in September 2023 and with Clifford All Saints Primary School following its amalgamation onto the adjacent Ringinglow Road site.

viii Continue to seek greater links within the wider Diocesan family. We will explore and develop mission partnerships with visits and enhanced connections.

6. Trustees' responsibilities statement

As trustees, the members of the PCC are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the members to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the PCC and of the incoming resources and application of resources of the PCC for that period. In preparing these financial statements, the members are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the PCC will continue to operate.

The members are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the PCC and to enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the PCC and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the members are aware:

- there is no relevant audit information of which the PCC's auditors are unaware;and
- the trustees have taken all reasonable steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Approved by the PCC on 29 April 2024 and signed on their behalf by The Reverend Canon Mark Brown, Chair PCC

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ECCLESALL SHEFFIELD

Opinion

We have audited the financial statements of the Parochial Church Council of the Ecclesiastical Parish of Ecclesall Sheffield ("the charity") for the year ended 31 December 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of cash flows and the notes to the financial statements including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2023 and of its incoming resources and application of resources in the year then ended;
- have been properly prepared in accordance with the United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least 12 months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the trustees' report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained in their report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

Matters on which we are required to report by exception (continued)

- the information given in the trustees' report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement on page 9, the trustees are responsible for the preparation of financial statements and being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material mistatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

The charity is subject to laws and regulations that directly and indirectly affect the financial statements. Based on our understanding of the charity and the environment it operates within, we determined that the laws and regulations which were most significant included FRS 102, Charities Act 2011 and Health and Safety regulations. We considered the extent to which non-compliance with these laws and regulations might have a material effect on the financial statements, including how fraud might occur. We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principal risks were related to the posting of inappropriate journal entries to improve the charity's result for the period, and management bias in key accounting estimates.

Audit procedures performed by the engagement team included:

- Discussions with management and those responsible for legal compliance procedures within the charity to obtain an understanding of the legal and regulatory framework applicable to the charity and how the charity complies with that framework, including consideration of known or suspected instances of non-compliance with laws and regulations and fraud;
- Reviewing minutes of Trustee meetings;
- Identifying and assessing the design effectiveness of controls that management has in place to prevent and detect fraud and non-compliance with laws and regulations;
- Challenging assumptions and judgements made by management in their significant accounting estimates.
- Identifying and testing journal entries, in particular any journal entries posted with unusual account combinations or posted by senior management.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ECCLESALL SHEFFIELD (continued)

Auditor's responsibilities for the audit of the financial statements (continued)

A further description of our responsibilities is available on the Financial Reporting Council's website at www.frc.org.uk/auditors/audit-assurance/auditor-s-responsibilities-for-the-audit-of-the-fi/description-of-the-auditor's-responsibilities-for. This description forms part of our auditor's report.

Hawsons Chartered Accountants is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with the Charities Act 2011. Our audit work has been undertaken so that we might state to the trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Hawsons

Hawsons Chartered Accountants
Statutory Auditor

Pegasus House
463a Glossop Road
Sheffield
S10 2QD

30 April 2024

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ECCLESALL SHEFFIELD

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total 2023 £	Total 2022 £
Income and endowments from:						
Donations and legacies	2	426,048	57,767	-	483,815	455,653
Charitable activities	3	65,785	32,967	-	98,752	97,280
Other trading activities	4	67,990	-	-	67,990	74,378
Investments	5	34,927	12,240	-	47,167	42,202
Total income and endowments		594,750	102,974	-	697,724	669,513
Expenditure on:						
Charitable activities						
- Grants made	6	(27,368)	(4,662)	-	(32,030)	(32,705)
- Other missional giving	7	(82,600)	(5,000)	-	(87,600)	(110,686)
- Activities directly relating to the work of the church	8	(504,445)	(66,738)	-	(571,183)	(513,677)
Total expenditure		(614,413)	(76,400)	-	(690,813)	(657,068)
Net income before investment gains /(losses)		**(19,663)**	**26,574**	**-**	**6,911**	**12,445**
Net gains / (losses) on investments		(20,835)	2,314	42,401	23,880	(67,179)
Net income / (expenditure)		**(40,498)**	**28,888**	**42,401**	**30,791**	**(54,734)**
Transfer between funds	15	43,839	37,025	(80,864)	-	-
Net movement in funds		**3,341**	**65,913**	**(38,463)**	**30,791**	**(54,734)**
Reconciliation of funds:						
Total funds brought forward		1,866,844	124,217	500,318	2,491,379	2,546,113
Total funds carried forward		1,870,185	190,130	461,855	2,522,170	2,491,379

All income and expenditure derive from continuing activities.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ECCLESALL SHEFFIELD

BALANCE SHEET
AS AT 31 DECEMBER 2023

	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	11	1,013,902	1,008,916
Investments	12	1,123,709	1,075,318
		2,137,611	2,084,234
Current assets			
Debtors	13	56,311	29,151
Short term deposits		197,768	200,067
Cash at bank and in hand		188,043	233,354
		442,122	462,572
Creditors: amounts falling due within one year	14	(57,563)	(55,427)
Net Current assets		384,559	407,145
Total net assets		2,522,170	2,491,379
Charity Funds			
Unrestricted funds	15	1,870,185	1,866,844
Restricted funds	15	190,130	124,217
Endowment funds	15	461,855	500,318
Total funds		2,522,170	2,491,379

Approved by the Parochial Church Council on 29 April 2024 and signed on its behalf by:

The Reverend Canon Mark Brown, Vicar and Chair of PCC

The notes on pages 16 to 30 form an integral part of these financial statements.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ECCLESALL SHEFFIELD

STATEMENT OF CASH FLOWS
AS AT 31 DECEMBER 2023

	Note	2023 £	2022 £
Cash flow from operating activities	**20**	(36,706)	22,068
Cash flow from investing activities			
Payments to acquire tangible fixed assets		(15,674)	(25,740)
Payments to acquire investments		(80,000)	-
Receipts from sales of investments		55,489	-
Dividends and interest received		29,281	18,691
Net cash flow from investing activities		(10,904)	(7,049)
Net (decrease)/ increase in cash and cash equivalents		(47,610)	15,019
Cash and cash equivalents at 1 January		433,421	418,402
Cash and cash equivalents at 31 December		385,811	433,421
Cash and cash equivalents consists of:			
Cash at bank and in hand		188,043	233,354
Short term deposits		197,768	200,067
Cash and cash equivalents at 31 December		385,811	433,421

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

1. Summary of significant accounting policies

(a) General information and basis of preparation

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Practice.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity and are rounded to the nearest £.

The charity is exempt from preparing consolidated financial statements in accordance with the guidance published by the Charity Commission.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

(b) Funds

Unrestricted Funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purposes of the PCC. These include funds designated for a particular purpose by the PCC. Designated Funds are detailed in note 15.

Restricted Funds are those funds which the PCC must apply to specific purposes set out by the donor or legal obligations. Restricted Funds are detailed in note 15.

Endowment Funds are assets which are held permanently by the PCC. The Funds are held in long term investments which are detailed in note 12.

The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the financial statements of church groups that owe their main affiliation to another body or those that are informal gatherings of church members.

(c) Income

Income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Deferred Income relates to events where income relating to attending the events has been received but the events will take place in future accounting periods

Donations and Legacies
Collections and planned giving are recognised when received by or on the behalf of the PCC.
Income tax recoverable on Gift Aid donations is recognised when the income is recognised.

Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement, the amount due is quantifiable and its ultimate receipt by the PCC is reasonably certain.

Funds raised from events are accounted for gross except where expenses are considered to be immaterial.

1. **Accounting Policies** - continued

(c) Income - continued

Charitable Activities and Other Trading Activities

Income is shown Gross. This includes parochial fees for weddings and funerals, income from trading activities such as the hire of halls and church and from church events such as holiday club and youth house party. Related expenditure is shown under Charitable Activities - Activities directly relating to the work of the church.

Income from Investments

Dividends and Interest from Bank Deposits and Investments are accounted for when received.

Rental income from residential properties is recognised when entitlement has occurred.

Gains and losses on investments

Realised gains or losses are recognised when investments are sold.

Unrealised gains or losses are accounted for on revaluation of investments at 31 December.

(d) Expenditure

Expenditure is recognised as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of obligation can be measured reliably. Expenditure is accounted for on an accruals basis and includes irrecoverable VAT.

Missional Grants

The church supports mission partners in the UK and abroad. The amount of general funding available for mission grants each financial year is determined as a % of regular giving.

Many of our partners have been supported by the PCC for a number of years. However, the PCC or the Mission Support Group on behalf of PCC, assesses mission partner funding on an annual basis and is confident that partners would not view that there is an open ended obligation. As a result, only the annual commitment is accounted for in these financial statements.

Other grants made including those from the Restricted Mission Fund and the Connected Church Fund are recognised in the accounts when the decision to make the grant is taken.

(e) Fixed Assets

Consecrated property and movable church furnishings

Consecrated and beneficed property of any kind is excluded from the accounts by section 10(2)(a) of the Charities Act 2011. This exclusion applies to the consecrated property at Whirlow, Sheffield, (the Chapel of the Holy Spirit), owned by All Saints Ecclesall PCC and held under the custodian trusteeship of the Sheffield Diocesan Board of Finance. The purchase of land at Whirlow and the subsequent building of the Chapel in 1958 was financed out of a generous bequest received from the Estate of Enid Gertrude Hague Deceased.

No value is placed for the accounts on movable church furnishings held by the Vicar and Churchwardens in special trust for the PCC and which require a faculty for disposal since the PCC considers these to be inalienable property. They are listed in the church's inventory which can be inspected at any reasonable time.

All expenditure incurred during the year on consecrated or beneficed buildings and such moveable church furnishings is written off.

1. Accounting Policies - continued

(e) Fixed Assets - continued

Unconsecrated property
Property held by the PCC for continuing use in its work that has not been consecrated or beneficed is valued at market value for existing use. Residential properties are subject to a professional valuation every three years (last valuation in 2022) and the Parish Halls every five years (last valuation in 2019).

Other fixtures, fittings and office equipment
Individual fixtures, fittings and equipment with a purchase price of £1,000 or less are written off when the asset is acquired, with the exception of computer equipment, which is capitalised regardless of cost.

Items which are capitalised are included at cost and are depreciated over their expected useful life on a straight line basis as follows:
Office equipment including computers – 3 or 4 years
Church & Halls equipment – 4 to 10 years

(f) Investments
Investments held in The Central Board of Finance Church of England Investment Fund are valued at bid-market value at 31 December.

Investment Properties are measured at fair value at each reporting date with changes in fair value recognised in net gains /(losses) on investments in the Statement of Financial Activities (SoFA).

(g) Tax
The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable organisation for UK corporation tax purposes.

(h) Going concern
The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

2 Income from donations and legacies

	Unrestricted Funds	Restricted Funds	Total funds 2023	Total funds 2022
	£	£	£	£
Regular Giving				
Gift aided	298,454	-	298,454	294,948
Tax Recoverable	74,492	-	74,492	75,907
Non Gift aided	26,343	-	26,343	26,277
	399,289	-	399,289	397,132
Collections at services including tax recoverable	7,505	-	7,505	5,430
	406,794	-	**406,794**	**402,562**
One off Gifts				
Gift aided	4,764	-	4,764	10,050
Tax Recoverable	1,191	-	1,191	2,513
Non Gift aided	6,398	-	6,398	5,674
	12,353	-	**12,353**	**18,237**
Total Giving	**419,147**	-	**419,147**	**420,799**
Donations	3,176	23,216	26,392	28,851
Legacies	-	32,000	32,000	2,503
Grants	3,725	2,551	6,276	3,500
	426,048	**57,767**	**483,815**	**455,653**

£31,288 of the total income of £455,653 was categorised as Restricted in 2022.

The total tax recoverable, including on certain donations, was £81,855 (2022: £84,395).

On Stewardship Sunday, 15 October 2023, the church family was asked to consider increasing regular giving for the year ahead. Unrestricted One off Gifts of £8,086 (including tax recoverable) were also pledged and received in 2023. (2022: Unrestricted One Off Gifts of £13,114 (including tax recoverable)).

Unrestricted donations include £nil from fund raising activities (2022: £235). Restricted donations include £4,018 raised in response to Mission Sunday (2022: £6,267) and £16,875 for Youth Ministry (2022: £16,875).

3. Incoming resources from charitable activities

	Unrestricted Funds £	Restricted Funds £	Total funds 2023 £	Total funds 2022 £
Funeral Fees	13,450	15,643	29,093	19,847
Wedding Fees	4,352	1,679	6,031	7,137
Events	10,468	7,145	17,613	9,386
Grave plots	-	8,500	8,500	6,500
Parish Hall lettings	8,908	-	8,908	9,190
Whirlow lettings	1,365	-	1,365	3,002
Trading	2,207	-	2,207	2,995
Other Income	25,035	-	25,035	39,223
	65,785	32,967	98,752	97,280

£22,279 of the total income from charitable activities in 2022 related to Restricted Funds.

Other income is represented by £25,035 received from Whirlow Grange Ltd (WGL) for the costs of the staff employed by All Saints PCC on WGL's behalf as part of partnership arrangements (2022: £16,699) and £nil income from St Gabriels PCC for Rev. A Stevenson with the conclusion of the five year mission partnership agreement (2022: £22,524).

4. Income from other trading activities

	Unrestricted Funds £	Restricted Funds £	Total funds 2023 £	Total funds 2022 £
Church hire	10,679	-	10,679	9,795
Parish Hall lettings	53,235	-	53,235	60,730
Whirlow lettings	4,076	-	4,076	3,853
	67,990	-	67,990	74,378

£nil of the total income from other trading activities in 2022 related to Restricted Funds.

5. Income from investments

	Unrestricted Funds £	Restricted Funds £	Total funds 2023 £	Total funds 2022 £
Dividends and interest	17,041	12,240	29,281	18,691
Property Rental Income	17,886	-	17,886	23,511
	34,927	12,240	47,167	42,202

£11,726 of the total income from investments in 2022 related to Restricted Funds.

6. Grants made

	Unrestricted Funds	Restricted Funds	Total funds 2023	Total funds 2022
	£	£	£	£
Overseas Mission & Charitable Giving:				
- Missionary societies	16,316	1,584	17,900	17,335
- Relief and development agencies	6,592	1,588	8,180	10,400
	22,908	3,172	26,080	27,735
Home Mission & Charitiable Giving	4,460	1,490	5,950	4,970
	27,368	4,662	32,030	32,705

Each year Mission Support Group is allocated a budget by PCC from general funds which is a % of general regular giving (after deducting for the element of the Diocesan Common Fund contribution deemed to be missional). Funds are also raised on Mission Sunday and through a range of activities for our Conneted Church. Such funds are treated as Restricted.

Church Mission Society (CMS)	7,904	396	8,300	8,525
Overseas Missionary Fellowship (OMF)	4,704	396	5,100	4,180
Serving in Mission (SIM)	2,104	396	2,500	2,755
Ichthus for Aanandit, Nepal	1,604	396	2,000	1,875
Mosaic	1,303	397	1,700	2,475
A Rocha	1,003	397	1,400	825
St Michael's Buenos Aries	1,903	397	2,300	1,100
TASTE	1,203	397	1,600	1,000
Tearfund	1,180	-	1,180	-
Connected Church - Tanzania	-	-	-	5,000
The DATIC Trust (Galeed House)	1,903	397	2,300	2,475
Christians and Sheffield Schools	1,554	396	1,950	1,320
Oakes Holiday Centre	1,003	397	1,400	825
Other grants individually less than £1,000	-	300	300	350
	27,368	4,662	32,030	32,705

£10,120 of the total grants awarded in 2022 related to Restricted Funds

7. Other Missional Giving

	Unrestricted Funds	Restricted Funds	Total funds 2023	Total funds 2022
	£	£	£	£
Diocesan Common Fund	78,700	-	78,700	71,300
St Gabriels PCC	3,900	5,000	8,900	39,386
	82,600	5,000	87,600	110,686

Please see note 8 for further details on contributions to the Diocesan Common Fund.

2023 saw the conclusion of the five year mission partnership agreement with St Gabriels PCC. A final contribution of £3,900 was made towards to stipend of Rev A Stevenson from general funds and the last instalment of the £5,000 Kick Start Grant from the Restricted Fund was paid to St Gabriels (2022: £5,000).

8. Activities directly relating to the work of the church

	Unrestricted Funds	Restricted Funds	Total funds 2023	Total funds 2022
Ministry:	£	£	£	£
- Diocesan Common Fund #1	71,300	-	71,300	71,300
- Clergy stipends	38,205	-	38,205	19,630
- Clergy housing & expenses	13,346	1,422	14,768	20,838
- Lay staff salaries	40,930	16,875	57,805	40,869
- Contribution to diocesan stipends	-	5,116	5,116	5,087
- Services and ministry costs	10,378	2,102	12,480	9,914
- Wedding costs & Assigned Fees	645	1,679	2,324	2,950
- Funeral costs & Assigned Fees	2,354	4,671	7,025	3,627
- Events	8,599	7,060	15,659	8,225
- Mission and evangelism costs	2,840	-	2,840	1,310
	188,597	38,925	227,522	183,750
Salaries - Operations Team	117,216	9,249	126,465	118,392
Church running costs	39,447	-	39,447	39,070
Major repairs	38,268	-	38,268	27,216
Trading activities	7,448	-	7,448	4,543
Upkeep of churchyard	-	18,139	18,139	25,222
Parish Hall running costs	42,458	-	42,458	40,968
Whirlow running costs	33,959	-	33,959	25,010
Administration expenses	12,620	425	13,045	21,543
Depreciation	10,688	-	10,688	18,504
Governance costs (note 9)	13,744	-	13,744	9,459
	504,445	66,738	571,183	513,677

£54,608 of the total expenditure in 2022 related to Restricted Funds.

#1 **Diocesan Common Fund:** The PCC's total contribution to the Sheffield Diocesan Board of Finance Common Fund in 2023 was £150,000 (2022: £142,600). The Diocese confirmed the annual cost of supporting an incumbent (vicar) for a Parish at £71,300. This covers stipend and housing costs, together with other parish support costs (2022: £71,300). The balance of our Common Fund contribution is to support church families in other parishes in the Diocese and hence is reported under note 7 as "other missional giving". In 2023 this element was £78,700 (2022: £71,300).

9. Governance costs

	Unrestricted Funds	Restricted Funds	Total funds 2023	Total funds 2022
	£	£	£	£
Auditor's remuneration				
- Audit Fee	7,860	-	7,860	7,680
- Non audit services	4,020	-	4,020	-
Legal and professional	1,864	-	1,864	1,779
	13,744	-	13,744	9,459

10. Staff costs, Trustee remuneration and expenses, and the cost of key management personnel

Staff Costs and Employee Benefits	2023	2022
	£	£
Wages and salaries	216,707	204,402
Social security	9,842	8,278
Defined contribution pension costs	22,972	27,490
	249,521	240,170
Average monthly number of employees during the year	14	14

The average number of employees does not include the Vicar who is not employed by the PCC and whose employment costs are paid for via the Common Fund contribution. Nor does it include our Curate who is employed and paid by the Diocese. Although the PCC does not directly employ our Associate Vicar as we fully account for his employment costs and pay these over to the Diocese, we do include in the average number calculation so the monetary and employment numbers are shown on a consistent basis (2 in 2022 including the Rev. Alistair Stevenson based at St Gabriels). The average number also includes 2 members of staff employed on behalf of Whirlow Grange Ltd (1 in 2022) as part of the partnership arrangements and the Whirlow Grange Ltd staff are included in the total staff costs shown in this note.

No employees received total employee benefits (excluding employer pension costs) of more than £60,000.

Trustee Remuneration and Expenses

The Trustees are the voting members of PCC as listed in the legal and administrative information section of these accounts.

Trustees were not paid and did not receive any other benefits such as travelling or subsistance expenses in their capacity as Members of PCC (2022: £nil).

Payments to Trustees for other activities undertaken for the church are disclosed in note 19, Related Party Transactions.

The remuneration of the Vicar and Associate Vicar who were members of PCC in 2023 and 2022 is disclosed as part of the note below on key management personel.

Cost of Key Management Personnel

The PCC considers the key management personnel to be the voting Trustees, who included the Vicar, the Associate Vicar and the Curate, together with the Operations Manager.

The aggregate salary and pension contributions paid by All Saints Ecclesall PCC to or on behalf of these individuals was £78,176 (2022: £57,383). In neither year does this include costs for the Vicar as these are paid through the Common Fund, nor our Curate who is paid and funded by the Diocese.

Other clergy allowances and expenses including housing costs were £14,768 (2022: £20,838).

11. Fixed assets

	Land and buildings	Church & Halls equipment	Office equipment	Total
	£	£	£	£
Cost / valuation				
As at 1 January 2023	970,000	122,837	41,056	1,133,893
Additions	-	14,692	982	15,674
Disposals	-	-	(7,663)	(7,663)
As at 31 December 2023	970,000	137,529	34,375	1,141,904
Depreciation				
As at 1 January 2023	-	85,311	39,666	124,977
Charge for the year	-	9,768	920	10,688
Disposals	-	-	(7,663)	(7,663)
As at 31 December 2023	-	95,079	32,923	128,002
Net book value				
As at 31 December 2023	970,000	42,450	1,452	1,013,902
As at 31 December 2022	970,000	37,526	1,390	1,008,916

The land and buildings at 31 December 2023 are comprised of:		£
Clergy House: Knowle Lane, Sheffield	Freehold	675,000
Parish Hall	Freehold	295,000
		970,000

No depreciation or impairment has been provided on the land and buildings as the PCC has a policy of valuing properties at open market value for existing use.
The historical cost of the property on Knowle Lane is £390,000. Information is not available to quantify the historical cost of the Parish Hall.

12. Fixed asset investments

	Unrestricted Funds		Restricted Funds	Endowment Funds	Total
	Investment Property	Unlisted Investments	Unlisted Investments	Unlisted Investments	
	£	£	£	£	£
As at 1 January 2023	575,000	-	-	500,318	1,075,318
Additions	-	50,000	30,000	-	80,000
Disposals	-	-	-	(55,489)	(55,489)
Transfers	-	25,375	-	(25,375)	-
Change in Market Value	(25,000)	4,165	2,314	42,401	23,880
As at 31 December 2023	550,000	79,540	32,314	461,855	1,123,709

The investment property is a residential property on Greystone Grange Road. It was professionally revalued in December 2023.

All unlisted investments are held in the CBF Church of England Investment Fund

During 2023 a number of individual trust funds within Endowment Funds with a value of less than £10,000 were closed. The funds were transferred either into Unrestricted Funds or Restricted Churchyard Funds as appropriate.

13. Debtors

	2023 £	2022 £
Prepayments and other debtors	24,311	29,151
Expected Legacies	32,000	-
	56,311	29,151

14. Creditors

	2023 £	2022 £
Due within one year		
Accruals and other creditors	53,525	53,899
Deferred income	4,038	1,528
	57,563	55,427

15. Fund reconciliation

A) Unrestricted Funds	Balance at 01/01/2023 £	Income £	Expenditure £	Transfers £	Gains / (losses) £	Balance at 31/12/2023 £
General funds	211,364	492,698	(454,613)	(4,330)	4,165	249,283
Designated funds:						
Toddlers fund	-	5,489	(6,124)	635	-	-
Whirlow fund	-	31,050	(33,959)	2,909	-	-
Parish Hall fund	-	62,143	(67,280)	5,137	-	-
Estates fund	71,564	3,370	(41,748)	23,814	-	57,000
Sub total	71,564	102,052	(149,112)	32,495	-	57,000
Fixed Assets fund	1,008,916	-	(10,688)	15,674	-	1,013,902
Investment Property fund	575,000	-	-	-	(25,000)	550,000
	1,655,480	102,052	(159,800)	48,169	(25,000)	1,620,902
Total Unrestricted funds	1,866,844	594,750	(614,413)	43,839	(20,835)	1,870,185

Total of Unrestricted Funds (General and Designated Funds) held as liquid assets **306,283**

Designated Funds

Toddlers fund – This fund is used to account for income and expenditure from Toddlers Group. Any accumulated surplus to a maximum of £1,000 is retained in the fund to allow for equipment purchases. Otherwise resources are transferred to/from general funds.

Whirlow fund – All Saints Ecclesall operates the Whirlow Spirituality Centre and Chapel of the Holy Spirit in partnership with Whirlow Grange Ltd. The PCC's share of partnership income and expenditure is accounted for via this fund with any shortfall in funding being financed from general funds.

Parish Hall fund – The fund is used to account for income from lettings of the halls and related expenditure. If an operational loss is made resources are transferred from general funds to leave a £nil balance at year end. In 2023 £5,137 was transferred. If a surplus is made PCC determine the most appropriate use of the surplus. In 2022 the surplus of £4,085 was transferred to the Estates Fund to contribute to the cost of a replacement boiler for the halls. Any major redevelopment will require separate funding.

Estates fund - PCC has determined as part of the Reserves Policy that a designated fund should exist to support major repairs and improvements to the Church and other properties owned by the PCC. The fund is reviewed at least twice a year taking into account Quinquennial Inspection reports and other priorities against total unrestricted reserves. The income is from investments held in the Houghton Fabric Endowment Fund and any specific grants awarded.

Fixed Assets fund – funds invested in Freehold Land & Buildings and other capital assets to support church activities.

Investment Property fund – general funds invested in a residential property. Net rental income from the property is accounted for in general funds and used to support church activities.

15. Fund reconciliation - continued

Unrestricted funds - prior year	Balance at 01/01/2022 £	Income £	Expenditure £	Transfers £	Gains / (losses) £	Balance at 31/12/2022 £
General funds	168,066	503,883	(444,795)	(15,790)	-	211,364
Designated funds:						
Toddlers fund	218	5,256	(6,155)	681	-	-
Whirlow fund	-	23,550	(25,010)	1,460	-	-
Parish Hall fund	-	69,920	(65,835)	(4,085)	-	-
Estates fund	105,000	1,611	(27,041)	(8,006)	-	71,564
Sub total	105,218	100,337	(124,041)	(9,950)	-	71,564
Fixed Assets fund	1,576,680	-	(18,504)	(549,260)	-	1,008,916
Investment Property fund	-	-	-	575,000	-	575,000
	1,681,898	100,337	(142,545)	15,790	-	1,655,480
Total Unrestricted funds	1,849,964	604,220	(587,340)	-	-	1,866,844

Total of Unrestricted Funds (General and Designated Funds) held as liquid assets 282,928

B) Restricted funds	Balance at 01/01/2023 £	Income £	Expenditure £	Transfers £	Gains / (losses) £	Balance at 31/12/2023 £
Restricted:						
Churchyard fund	83,764	58,894	(24,838)	36,525	2,314	156,659
Augmentation Trust fund	-	5,116	(5,116)	-	-	-
Assigned Fees fund	-	6,350	(6,350)	-	-	-
Connected Church fund	2,185	1,021	-	-	-	3,206
St Gabriels: Kick Start fund	5,000	-	(5,000)	-	-	-
Mission & Other funds	3,552	8,569	(10,282)	-	-	1,839
Youth fund	29,716	23,024	(24,815)	500	-	28,425
	124,217	102,974	(76,400)	37,025	2,314	190,130
Endowment:						
Churchyard fund	210,202	-	-	(94,490)	13,574	129,286
Augmentation trust fund	170,927	-	-	-	16,222	187,149
Houghton fabric fund	54,113	-	-	-	5,136	59,249
General purposes fund	51,656	-	-	13,626	6,196	71,478
Choristers fund	13,420	-	-	-	1,273	14,693
	500,318	-	-	(80,864)	42,401	461,855

Restricted Funds:
Churchyard fund – Income each year is primarily from relevant investments, legacies and specific burial and interment fees. Expenditure is on upkeep and development of the churchyard and maintenance of monuments.

Augmentation Trust fund – Income is from the related Endowment Fund and is passed to the Sheffield Diocesan Board of Finance as a contribution towards the stipend of the Vicar of All Saints Ecclesall. This contribution is in addition to the Common Fund contribution made by All Saints.

Assigned fees fund - A set proportion of fees earned from funerals and weddings has to be paid over to the Sheffield Diocesan Board of Finance. This fund is used to manage such income and should have a £nil balance at each year end.

Connected Church fund – Funds are generated from donations and events for the Church & Community Mobilisation Project operated by the Diocese of Kilimanjaro, Tanzania. To 31 March 2023 grants were made through a partnership agreement with Tearfund. The grant for 2022/23 was made by the PCC in 2022. A new partnership arrangement is being established for 2024.

St Gabriels: Kick Start Grant - The PCC had a 5 year Mission Partnership Agreement with St Gabriels PCC. A £25,000 grant received from the Sheffield Diocesan Board of Finance in 2019 was used equally over 5 years with the last instalment in 2023.

Mission & Other funds – donations or grants received for specific purposes and which are only spent on those purposes.

Youth fund - Donations and other funding for the purpose of supporting youth activities such as the annual House Party and the staff post of Youth Minister.

15. Fund reconciliation - continued

Endowment Funds are assets held by the PCC as investments with income earned used for the purposes for which the funds were established. Income is shown against the relevant restricted or designated fund or general funds. In 2023, with the support of the Sheffield Diocesan Board of Finance where they were custodian trustee, all individual trust funds with a value of less than £10,000 were closed and funds re-invested and re-allocated as deemed most appropriate. This allowed the release of £80,864 into churchyard restricted or unrestricted general funds.

Restricted funds - prior year	**Balance at 01/01/2022** £	**Income** £	**Expenditure** £	**Transfers** £	**Gains / (losses)** £	**Balance at 31/12/2022** £
Restricted:						
Churchyard fund	91,342	22,940	(30,518)	-	-	83,764
Augmentation trust fund	-	5,087	(5,087)	-	-	-
Assigned Fees fund	-	4,670	(4,670)	-	-	-
Connected Church fund	4,419	1,266	(3,500)	-	-	2,185
St Gabriels: Kick Start fund	10,000	-	(5,000)			5,000
Mission & Other funds	2,591	14,064	(13,103)	-	-	3,552
Youth fund	20,300	17,266	(7,850)	-	-	29,716
	128,652	65,293	(69,728)	-	-	124,217
Endowment:						
Churchyard fund	297,018	-	-	(58,592)	(28,224)	210,202
Augmentation trust fund	193,878	-	-	-	(22,951)	170,927
Houghton fabric fund	61,379	-	-	-	(7,266)	54,113
General purposes fund	-	-	-	58,592	(6,936)	51,656
Choristers fund	15,222	-	-	-	(1,802)	13,420
	567,497	-	-	-	(67,179)	500,318

C) Transfers between funds

During the year the following transfers between funds were made in support of the PCC funding its operations:

	From	To	£
From General to Designated Funds			
To cover PCC net costs into the Whirlow Partnership in 2023	General	Whirlow	2,909
To cover net costs for Toddlers Group in 2023	General	Toddlers	635
To cover net costs of operating Parish Halls in 2023	General	Parish Halls	5,137
To purchase fixed assets in 2023	General	Fixed Assets	15,674
To replenish Estates Designated Fund for start of 2024	General	Estates	23,814
		Total	48,169
From General to Restricted Funds			
From mission budget to support youth mission visit to Manchester	General	Youth	500
From Endowment Funds			
Following the closure of individual trust funds with values less than £10,000	Churchyard Endowment	Churchyard Restricted	36,525
Following the closure of individual trust funds with values less than £10,000	Churchyard Endowment	General	44,339

16. Analysis of net assets by fund

	Unrestricted free funds	Unrestricted designated funds	Restricted funds	Endowment funds	Total
	£	£	£	£	£
Fixed assets for church use	-	1,013,902	-	-	1,013,902
Fixed assets investments	79,540	550,000	32,314	461,855	1,123,709
Current assets	213,442	66,390	162,290	-	442,122
Current liabilities	(43,699)	(9,390)	(4,474)	-	(57,563)
Fund balance	249,283	1,620,902	190,130	461,855	2,522,170

Analysis of net assets by fund - prior year

	Unrestricted free funds	Unrestricted designated funds	Restricted funds	Endowment funds	Total
	£	£	£	£	£
Fixed assets for church use	-	1,008,916	-	-	1,008,916
Fixed assets investments	-	575,000	-	500,318	1,075,318
Current assets	251,505	85,321	125,746	-	462,572
Current liabilities	(40,141)	(13,757)	(1,529)	-	(55,427)
Fund balance	211,364	1,655,480	124,217	500,318	2,491,379

Sufficient resources are held in an appropriate form to enable each Fund to be applied in accordance with the restrictions imposed by the donors.

17. Capital commitments

The church had commitments as follows:	2023	2022
	£	£
Contracted for but not provided in these financial statements	12,411	2,301

All repairs to both conscerated and unconsecrated property are written off in the year in which they are incurred and are not "capitalised". This note confirms financial commitments related to work on properties for which the PCC has responsibility at the balance sheet date.

Consecrated Property

The latest Quinquennial Inspection of the Church Building was in spring 2022. Estates Committee reviewed the inspection report in July 2022 and confirmed that no major repairs to the fabric of church building are required in the near future based on the findings of the inspection. Estates Committee, recommended to PCC that a range of smaller Category A and B repairs be taken forward including internal replastering and south nave window repairs. At the 31 December 2023, testing of the plaster work in preparation for replastering contines. Both of the stained glass windows on the south nave were repaired in 2023. A "watching brief" is being maintained on the 3 plain glass windows in terms of the level of any water ingress. PCC has commissioned repair work to the monument on the south wall of the tower, to be completed in spring 2024 and this cost is included in capital commitments.

The last Quinquennial Inspection of the Chapel of the Holy Spirit and adjoining building at Whirlow was in 2019. Limited repair and improvement work was recommended, reflecting the major redvelopment which took place in 2017. During 2023 no major repairs were required. (2022: no major repairs). The next inspection has been scheduled for spring 2024.

Unconsecrated Property

The last Quinquennial inspection of the Halls was in 2019. Limited emergency work to the roof and internal plastering took place in 2023 and 2022, with more extensive work deferred pending the completion of the current options review. A Quinquennial Inspection of the residential property on Knowle Lane purchased in 2015 took place in spring 2022. This indicated a few minor repairs were required and these were completed in 2022. During 2023 the main expenditure has been new boundary fencing. The inspection of the residential property on Greystones Grange Road is due spring 2024. In the meantime relevant safety checks and maintenance continue to allow the PCC to rent out the property.

18. Church Workers Pension Fund

Ecclesall PCC participates in the Pension Builder Scheme section of the Church Workers Pension Fund (CWPF) for lay staff. CWPF is administered by the Church of England Pensions Board, which holds the CWPF assets of the schemes separately from those of the Employer and the other participating employers.

CWPF has two sections:

1. the Defined Benefits Scheme
2. the Pension Builder Scheme, which has two subsections;
   a. a deferred annuity section known as Pension Builder Classic, and,
   b. a cash balance section known as Pension Builder 2014.

Pension Builder Scheme
Both sections of the Pension Builder Scheme are classed as defined benefit schemes.

Pension Builder Classic provides a pension, accumulated from contributions paid and converted into a deferred annuity during employment based on terms set and reviewed by the Church of England Pensions Board from time to time. Discretionary increases may also be added, depending on investment returns and other factors.

Pension Builder 2014 is a cash balance scheme that provides a lump sum which members use to provide benefits at retirement. Pension contributions are recorded in an account for each member. Discretionary bonuses may be added before retirement, depending on investment returns and other factors. The account, plus any bonuses declared is payable, unreduced, from age 65.

There is no sub division of assets between employers in each section of the Pension Builder Scheme.

The scheme is considered to be a multi-employer scheme as described in Section 28 of FRS 102. This is because it is not possible to attribute the Pension Builder Scheme's assets and liabilities to specific employers and means that contributions are accounted for as if the Scheme were a defined contribution scheme. The pensions costs charged to the SoFA in the year are contributions payable. 2023: £15,845 (2022: £13,601)

A valuation of the Pension Builder Scheme is carried out once every three years. The most recent valuation was carried out as at 31 December 2019.

For the Pension Builder Classic section, the 2019 valuation revealed a deficit of £4.8m on the ongoing assumptions used. At the most recent annual review effective 1 January 2024, the Board chose to grant a discretionary bonus of 6.7% to both pensions not yet in payment and pensions in payment in respective of service prior to April 1997; and a bonus on pensions in payment in respect of post April 2006 service so that the pension increase was 5% (where usually it would be calculated based on inflation up to 2.5%). This followed improvements in the funding position over 2023. There is no requirement for deficit payments at the current time.

For the Pension Builder 2014 section, the 2019 valuation revealed a surplus of £5.5m on the ongoing assumptions used. There is no requirement for deficit payments at the current time.

At the balance sheet date, calculations in respect of the 31 December 2022 valuation were under way. The valuation report was subsequently issued on 27 March 2024 and will be reflected in the 2024 accounts.

The legal structure of the scheme is such that if another employer fails, Ecclesall PCC could become responsible for paying a share of that employer's pension liabilities.

19. Related Party Transactions

The Charities SORP (FRS 102) defines "Related Parties" as the charity's Trustees and their close family members and those entities which they control or in which they have a significant interest.

The Trustees are the voting members of PCC as listed on page 2 of the legal and administrative information section of these accounts.

Donations from Trustees (including close family members)
The total amount of donations (excluding tax recoverable) made without conditions to the church by the Trustees was £58,748 (2022: £59,098).

The total amount of donations (excluding tax recoverable) made into Restricted Funds by the Trustees was £14,865 (2022: £14,706). All donations were to existing funds for ongoing and regular activities of the church.

Where a Trustee has served for part of the year only those donations falling within the period that they were a Trustee are included.

Payments to Related Parties
No Trustees were paid for assisting at services or events in 2023 or 2022.
No spouses of Trustees received any payment in 2023 or 2022.

The remuneration of Trustees who are ordained clergy is disclosed under note 10.

20. Reconciliation of net income to net cash flow from operating activities

	2023 £	2022 £
Net income / (expenditure) for the year	30,791	(54,734)
Dividends and interest (received)	(29,281)	(18,691)
Depreciation of tangible fixed assets	10,688	18,504
(Gains) / losses on investments	(23,880)	67,179
(Increase) /decrease in debtors	(27,160)	7,362
Increase in creditors due within 1 year	2,136	4,628
(Decrease) in creditors due after 1 year	-	(2,180)
Net cash flow from operating activities	(36,706)	22,068

21. Analysis of cash and cash equivalents

	As at 1 January 2023 £	Cashflows £	Other non-cash changes £	As at 31 December 2023 £
Cash and cash equivalents:				
Cash	233,354	(45,311)	-	188,043
Short term deposits	200,067	(2,299)	-	197,768
Total	**433,421**	**(47,610)**	**-**	**385,811**

22. Related Charity

On 15 November 2021, All Saints PCC became the sole Corporate Trustee of another charity, The Taylor Institution (Registered Charity number 226122) which at 31 December 2023 had net assets of £24,904 (31 December 2022: £23,768). There is no share capital. As noted in the Accounting Policies, this charity is not consolidated within the results of The Parochial Church Council of the Ecclesiastical Parish of Ecclesall Sheffield in line with Charity Reporting guidelines.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ECCLESALL, SHEFFIELD

England & Wales - Charity number 1128859

Accounts

ALL SAINTS
ECCLESALL

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ECCLESALL SHEFFIELD

REPORTS AND FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2022

Registered Charity No. 1128859

Loving God. Living Life. Sharing Faith.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ECCLESALL SHEFFIELD

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THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ECCLESALL SHEFFIELD

LEGAL and ADMINISTRATIVE INFORMATION

Charity number	1128859
Address	Church Halls Ringinglow Road Sheffield S11 7PP
Auditors	Hawsons Chartered Accountants Statutory Auditor Pegasus House 463a Glossop Road Sheffield S10 2QD
Bankers	Virgin Money Business Direct 40 Vincent Place Glasgow G1 2HL

Officers of the Parochial Church Council (PCC)

Chair	The Revd. Canon Mark Brown	(T)	
Vice Chair	David Coleshill	(T)	To 25 May 2022
	Alison Fletcher	(T)	From 25 May 2022
Secretary	Sarah Leighton		
Treasurer	Julia Newton	(T)	
Giving Treasurer	Roger Manterfield		
Electoral Roll Officer	Church Administrator		
Parish Safeguarding Officer	Kate Gerrish	(T)	

Key (T) = Trustees

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ECCLESALL SHEFFIELD

LEGAL and ADMINISTRATIVE INFORMATION - continued

Trustees (Voting Members of Parochial Church Council)

Vicar	The Revd. Canon Mark Brown		Licensed as Vicar on 5 September 2022 (Previously Priest in Charge & Oversight Minister from 21 January 2021)
Associate Vicar	The Revd. Roland Slade		From 29 June 2022
Curate	The Revd. Simon Oatridge		From 3 July 2022
Church Wardens	David Coleshill		To 25 May 2022
	Alison Fletcher		
	Richard Blyth		From 25 May 2022
Deanery Synod Representatives	Tim Robinson		To 12 September 2022
	Kelly Feast		
	Lesley Blyth		

Elected Representatives

Deputy Wardens	Richard Blyth	E	To 25 May 2022
	Sue Gill	E	
	Alan Cantrell	E	
	Sally Craig	E	
	David Coleshill	E	From 25 May 2022
	Richard Donkin	E	
	Kate Gerrish	E	
	Rod Ismay	E	
	Jeannette Jackson	E	From 25 May 2022
	Gillian King	E	From 25 May 2022
	Pamela Marsh	E	From 25 May 2022
	Simon Musgrave	E	From 25 May 2022 (Co-opted from 13 September 2021 as Chair of Mission Support Group)
	Julia Newton	E	
	Eric Phillips	E	To 25 May 2022
	Lesley Snell	E	
	Kathryn Walker	E	
	Alison Woodman	E	

Ex Officio Non Voting Members of the PCC

The Revd. Stephen Hunter	SSM Associate Minister
The Revd. Godfrey Smallman	SSM Assistant Minister (from 28 September 2022)

Key (E) = Elected Representative

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ECCLESALL SHEFFIELD

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022

The members of the Parochial Church Council ('PCC') are pleased to present their report and financial statements for the year ended 31 December 2022.

1. Structure, governance and management

PCC

The PCC is a corporate body established by the Church of England. It is part of the Ecclesall Deanery within the Diocese of Sheffield and operates under the Parochial Church Council Powers Measure. The PCC is a Registered Charity.

All regular church attendees are encouraged to join the Electoral Roll and are able to stand for election to the PCC providing they meet the requirements of the Charity Commission and Church of England, and are not disqualified under the Church Representation Rules. The method of appointment of trustees is set out in the Church Representation Rules. Trustees are offered training to support their membership of PCC.

The PCC is responsible for setting the overall mission and vision of the church, for ensuring that money is spent wisely and appropriately, for employing staff and for looking after all church property.

The full PCC formally met six times in 2022. There was average attendance of 80.8% (2021 - 88.0%). Some business was transacted between meetings by e-mail, with any decisions recorded in the minutes of the next meeting.

Given the wide range of responsibilities undertaken by PCC it is supported in its work by a number of committees and groups each dealing with particular areas as follows:

PCC Executive Committee

This is the Standing Committee of the PCC. It transacts the business of the church between PCC meetings and with the Estates Commitee has shared oversight of property improvement and maintenance. Its voting membership is the Vicar (Chair), the two Churchwardens and Treasurer plus two elected members of the PCC. The Operations Manager and Deputy Churchwarden attend. The committee is very grateful to Sarah Leighton, PCC Secretary, with effect from the November meeting, attending and minuting PCC Executive Committees, to provide continuity with PCC meetings. The committee reports to the PCC via minutes of its meetings. It met eight times during 2022 and was particularly focussed on developing and promoting a range of new activities following the pandemic, on staff recruitment and various estates matters.

PCC Estates Committee

The Estates Committee supports PCC in the management of all of All Saints estate, including providing advice and recommendations on major estates repairs and developments. In 2022 it was chaired by Mark Brown, Vicar. Other membership was a designated Churchwarden, the Treasurer, another member of the PCC and five members of the church family with appropriate skills, experience or expertise including two of the churchyard volunteers. The Committee reports to the PCC via minutes of its meetings. In attendance is the Operations Manager and when required, the Chair of Whirlow Grange Ltd. The committee met four times in 2022 primarily overseeing the completion of the major repairs to the church roof and gutterings and to review the report of the Quinquennial Inspection of the church building carried out in May 2022, making recommendations to PCC on the work required. The Committee also oversaw the maintenance of the churchyard including a significant tree maintenance and a tree survey in 2022.

Treasurer's Group

The Treasurer's Group works alongside and in support of the Treasurer and Giving Treasurer, to support strong financial governance and to provide technical and professional expertise to PCC. During 2022 the group met twice with other business being transacted via e-mail. The group is chaired by the Vicar's nominee, currently an appropriately qualified member of the PCC. In addition, membership of the group is the Treasurer, Giving Treasurer and up to three Non-PCC members with appropriate skills and experience. It reports to PCC by way of relevant papers.

"Beyond Ecclesall" Mission Support Group (MSG)

The group exists to promote Christian mission beyond the normal local, social, pastoral and evangelistic and ecumenical responsibilities of the church family. It seeks to implement the Mission Support Policy approved by PCC and to make recommendations to PCC on the distribution of the specific funding and budgets for mission. These were increased in 2022 in line with the approach approved by PCC in autumn 2021. MSG also arranges the annual Mission Weekend and supports the Connected Church Partnership team. MSG is chaired by a member of PCC, with at least one other member from PCC and 6 to 8 other members. It reports to PCC via reports and the minutes of its meetings which are held as required.

Related Trusts and Charities

The Taylor Institution (Registered Charity 226122) provides grants to poor people in the Ecclesall Bierlow area, who are members of the Church of England. With help and direction from the Charity Commission the necessary Regulations were passed to allow All Saints PCC to become Corporate Trustee with effect from 15 November 2021. This allows for grants to be made, overseen by our Vicar.

2. Objectives and activities

The Church's main objective is the promotion of the Gospel of our Lord Jesus Christ according to the doctrines and practices of the Church of England.

All Saints PCC has the responsibility of co-operating with the Vicar in promoting within the ecclesiastical parish the whole mission of the church, pastoral, evangelistic, social and ecumenical and in support of our calling to be:

A vibrant, missional, multi-generation Christian community worshipping the God who is Father, Son and Holy Spirit, living our daily lives in worship and sharing our faith with Ecclesall and beyond.

The Rev. Canon Mark Brown was licensed by the Bishop of Doncaster as Vicar of All Saints on 5 September 2022 at a joyful service. Mark had previously been licensed as Priest in Charge and Oversight Minister on 21 January 2021 as the Benefice of Ecclesall Bierlow had been "suspended", in line with various other Benefices, as part of the implementation of major strategic changes across the Diocese. With ministry flourishing across our local mission area, the Bishop of Sheffield was pleased to be able to lift the suspension for our parish in summer 2022 resulting in this new licensing service. Our Patron, the Dean of Sheffield Cathedral, welcomed this decision and was pleased to be part of the service.

Our achievements and progress against previously agreed specific priorities are summarised in section 3 below.

3. Achievements and performance

In 2022 we were grateful to return to in person worship and activities throughout the year following all the restrictions of the global pandemic over the previous two years, while still providing live-streaming of at least one service each Sunday for those unable to attend church in person. PCC would like to formally record our thanks in this Trustees' Report for all the hard work by our ministry and operations staff and by our many volunteers in support of our calling as we have sought to provide services, activities and pastoral care during 2022.

At each of the six meetings of PCC in the year there was a focus on one or more aspects of the strategic direction for the church's mission and ministry, alongside necessary governance matters and decisions relating to finances, staffing and the church building and other property.

In relation to the specific objectives we set out in our 2021 report, we are pleased to have welcomed four new members to the All Saints Ministry Team. The Rev. Roland Slade was licensed on 29 June as Associate Vicar. He has commenced overseeing the 6PM service, Youth Ministry, music and small/echo groups. The Rev Simon Oatridge was licensed as Curate on 3 July and is involved in supporting many areas of our church activities. The Rev Godfrey Smallman was licensed as a part time Self Supporting Assistant Minister at the midweek communion service on 28 September. He is particularly engaging in work to support those within the church family in later life. In the autumn, he ran a very successful day time Bible study course. After running a third recruitment process we were delighted to be able to appoint Cameron Catto as full time Youth Minister in August. A significant programme of new activities is now underway, as highlighted in the section on Youth Ministry.

PCC was grateful to be successful in recruiting to the four staff vacancies which arose in the Operations Team. The team led by Stephanie Osman, Operations Manager, from January 2022, have a pivotal role in supporting many aspects of church life and activities, the running of the church halls and the maintaining of the churchyard. PCC would like to record particular thanks to our Treasurer and other church family members who stepped in on a voluntary basis to provide significant cover during the periods of staff vacancies in finance and church administration.

PCC was much encouraged by the response to requests for the church family to volunteer their time and talents during 2022. This was particularly seen following Stewardship Sunday when there was an opportunity for church family to "sign up" for a wide range of activities, including the churchyard team, hospitality, support to youth and childrens' activities, church admininstration and community outreach activities. PCC remains grateful for all those who have led teams and activities throughout 2022 but who are too numerous to fully list!

Worship and prayer

Throughout 2022 we maintained a regular pattern of prayer and worship within the church buildings. Prayer takes place regularly on weekdays with up to 5 services of public worship each Sunday and one on a Wednesday. During 2022, PCC approved that all 9.15AM services would be services including Holy Communion. Prayer meetings to which all members of the church family are welcomed, have taken place on a Thursday evening twice a term focussed on specific themes. In addition, there is a pattern of services at the Chapel of the Holy Spirit, Whirlow on Sunday and a weekly reflective service of Holy Communion on Tuesday mornings. Many small and echo groups returned to meeting on a regular basis in person for study, prayer and fellowship.

During 2022 we were delighted that the Youth have led some of our 6PM services, in addition to holding their own services and activities most Sunday evenings. We were very pleased so welcome many visitors to a range of Advent, carol and nativity services during December and to welcome the Bishop of Sheffield to preach at both carol services on 18 December. We hosted a Deanery wide service of Confirmation led by the Bishop of Doncaster in September. Special services were held to commemorate Her Majesty Queen Elizabeth II's Platimum Jubliee and then following her death. We had extended opening times to allow people to sign the book of remembrance, light a candle and have time to reflect quietly in church. In October, we held our annual service of thanksgiving in remembrance of those who have died and a special service for those affected by baby loss in October.

The full lifting of Covid restrictions, meant the number of Occasional Offices returned to levels seen before the pandemic, including for funerals in church. We welcomed 7 couples for services of marriage and 10 baptisms/thanksgivings took place as part of our usual worship services.

Church membership

There were 324 Church members on the Electoral Roll as at 31 December 2022. (2021: 343). The average weekly attendance in our church buildings was 363 (including 33 at Chapel of Holy Spirit at Whirlow) in 2022. (The Covid-19 pandemic meant an average weekly physical attendance in church was not a meaningful figure for 2021. In October which is the month used by the Church of England for collecting attendence statistics, there was an average weekly attendance of 328 (including 21 at Whirlow). We also recorded an average 70 participating each week "at home" through the live streaming of services. (120 in 2021). There were 205 households in December 2022 in the pledged giving scheme making regular gifts (2021: 215).

Safeguarding

PCC remains grateful for all the work of Kate Gerrish, Parish Safeguarding Officer, to support our safer recruitment processes, to enable staff and volunteers to receive appropriate safeguarding training and to ensure we maintain appropriate policies and procedures. As required by the Church Representation Rules, PCC is able to confirm that it complied with the duty under section 5 of the Safeguarding & Clergy Discipline Measure 2016; that is to have regard to the House of Bishop's guidance on safeguarding children and vulnerable adults.

Pastoral Care

Led by Sue Blaby, Pastoral Care Ministry Leader, All Saints has a team involved in and committed to developing Pastoral Ministry. Ministry staff and many volunteers reach out and offer care to church members and the local community. In 2022 we were able to restart offering visits and services the nursing home in our parish. The breavement team invited families of those for whom funeral services have taken place in recent years, to a service of remembrance and thanksgiving in October. This was appreciated and well attended.

Youth Ministry

With the generous support from dedicated volunteers and our Childrens Minister, Rosie Blackett, our youth ministry was able to continue throughout the 2021/22 academic year. In particular, Sunday evening fellowship, Monday night football and the occasional youth-led 6PM service took place. PCC was delighted that following his appointment as Youth Minister in August 22, Cam Catto took on the responsibility of leading this important ministry for All Saints, overseen by Roland Slade, Associate Vicar. The Sunday evening youth fellowship was "rebranded" as 'Abide', re-establishing a fresh vision. Encounter groups were relaunched giving the opportunity for all of our young people to be involved in a youth growth group. Youth-led 6PM Sunday Services have proved very popular across the church family and have moved to once every month in 2023, with greater involvement from young people. Youth football every Monday provides a great community atmosphere and opportunity for the young people to grow in relationships with one another. The youth ministry team of volunteers has grown, with particularly a great response from the church family following requests to get involved on Stewardship Sunday. While no House Party was possible in 2022, PCC is pleased that there has been a great response to the one arranged at Champions House, Edale in April 2023.

Childrens Ministry

Under the leadership of Rosie Blackett, Children's Minister, we were able to return to offering a full "in person" programme for children and their families in 2022. The Toddler and All Saints Baby Groups ran for the full academic year 2021/22 and continue. Holiday Club in August was back to it's usual format and over the course of the week, 83 children came to this wonderful occasion. Other activities available to the children included a Pancake Party, Light Party and numerous Messy Church services. Some families also brought their children forward for baptism. In her role as school chaplain, Rosie began doing two assemblies a week at Clifford All Saints Church of England Primary School. She also supported the school through some big changes. She continued her pastoral work at Ecclesall Primary School and was able to re-start the Christian Union there.

Programme of Events

A wide range of events took place in 2022 across the age range of the church family, from the regular Baby and Toddlers Groups, specific activities for Children and Youth (as described above) and for the whole church family including events to which the church family were encouraged to invite friends and neighbours. There were walks, picnics, bike rides and specific mens and womens ministry events. During Lent three very successful and thought provoking "making connections" lectures were held. PCC is also very pleased that we will be restarting offering the Alpha Course in January 2023.

Reaching out to our local community

During 2022 we continued to reach out and seeking to bless the local community through our "church inside out" work with displays and messages along the public footpath which runs through the church yard. PCC particularly thanks members of the 'creative team' and Childrens Ministry for this work. On Good Friday we offered small gifts of hot cross buns. As in previous years, we supported the Sheffield Half Marathon, operating water stations and participated in Heritage Week with many visitors participating coming to learn more about our church building and church yard. Throughout the year there has been Open Church on a Monday morning offering the opportinity for coffee, cake and fellowship. During the winter of 2022/23 members of the church family provided a welcome and a "warm space" on a Thursday morning in our church building. PCC offers thanks to the volunteers running and supporting all these events.

Ecumenical relationships

The Chapel of the Holy Spirit at Whirlow continues to be a positive ecumenical arrangement. We are in a mission partnership with St Gabriel's in Greystones and ran some joint services and events during 2022. Through membership of the Governors and through the Childrens Ministry we are actively engaged with Clifford All Saints primary school. This gives us links with St Andrews Psalter Lane which is a joint Methodist Anglican church. All Saints churchyard is open to burials connected with the local Roman Catholic church.

Mission

All Saints remained fully committed to Mission during 2022. We pray for, participate in and give financial support to local, national and international projects and individuals including our Connected Church in Tanzania. The Mission Weekend in early May had the theme of "Engagement with the Muslim Community" and we welcomed various of our mission partners to participate. We engaged in prayer and fund raising for Christian Aid week. At Harvest we returned to the distribution of gifts to church family and local charities.

Deanery Synod

The Rev. Canon Mark Brown, Vicar of All Saints, also serves as Area Dean for Ecclesall. He and our lay member resprentatives attended Deanery Synod meetings and other events specifically arranged as part of the Diocese's implementation of the "Renew, Release, Rejuvenate" strategy. Two deanery meetings were hosted at All Saints, along with a Deanery wide Confirmation Service led by the Bishop of Doncaster in October. In Lent, Mark completed a walk around the Deanery, visiting many of the churches, during which he was filmed to provide 40 reflections based on the Book of Deuteronomy. There continued to be joint work with our twinned deanery of Attercliffe, involving the Rev. Chris Stebbing as our Associate Archdeacon Transition Enabler and there was a particularly joy filled time of worship, fellowship and discussions at the Cathedral in November.

Volunteers

PCC remains grateful for the services of numerous volunteers who cover a wide variety of roles including the Churchwardens team, PCC Secretary, Treasurer, Giving Treasurer, Parish Safeguarding Officer, Readers, PCC members, Stewards and Welcomers, Home Group Co-ordinators and Leaders, and many other roles. Ordained, licensed and approved ministers and preachers lead and preach at services on a regular basis.

Public Benefit

The range of activities in our church provides clear tangible benefits to our community by:

- The provision of a full range of services, in the open evangelical tradition, available to all.
- Pastoral work, including visiting the sick, distressed and bereaved in the community and through our links with St Luke's Hospice.
- Teaching of the Christian faith through sermons, courses, special events and youth groups and religious assemblies in local schools.
- Providing facilities through the use of the Parish Halls to a large variety of groups, including Pre-school, Mother and Toddler Groups, uniformed organisations, musical and theatre groups etc.

4. Financial Review

After a successful Stewardship Appeal, PCC was able to approve budget proposals for the 2022 financial year that encompassed a very small (£6k) operational deficit for church and mission activities. The budget was constructed to show the full cost if all approved staff posts (Operations and Ministry) were filled throughout the year, so that PCC could understand if our ongoing expenditure could be met by regular income. PCC recognised that because we started the year with staff vacancies it was likely that we would make an operational surplus in 2022. The Statement of Financial Affairs shows for Unrestricted Funds a modest surplus of £16.9k, which was also after accounting for major repairs at a cost of £27.2k. There was a small deficit across Restricted Funds at £4.4k, with higher than usual churchyard maintenance costs due to the need for subtsantial tree work.

Income

PCC is very thankful that many of our church family were able to continue with their regular giving through our stewardship programme during 2022, when gift aid is included £397.1k (2021: £388.4k). Income from trading activities was substantially higher at £74.4k (2021: £44.6k). Income from the hire of our Halls returned to pre-pandemic levels at £69.9k in total and allowed a small surplus of £4.1k which was used to contribute to a new boiler for the halls.

Expenditure

In 2022 we met our pledge of £142.6k to the Diocesan Common Fund in full. The total of grants and other missional giving was very similar to 2021. PCC approved an increase in the % of general giving to be allocated to missional grants resulting in a budget of £29.5k of which £3.3k is being carried over into 2023. Other expenditure was less at £513.7k (2021: £533.4k). Major repairs were substantially lower at £27.2k (2021: £95.7k) as most of the large scale roof repairs to our church building were completed in 2021. Set against this, normal operational costs were higher with a return to a full range of activities in both our halls and church and higher prices, particularly for utilities. There were also one off costs related to the recruitment of several new staff.

Looking ahead to 2023 and beyond

PCC endorsed a Stewardship Appeal to take place in autumn 2022. A letter to members of the church family set out our financial position and proposals for 2023. It highlighted the need to increase regular income to cover expected higher operational costs at a time of high inflation and to allow PCC to continue with plans to increase both our contribution to the Diocesan Common Fund and budgets for mission. PCC is thankful for the positive response from the church family. This facilitated the approval of budgets for 2023 which allow the plans set out in the stewardship letter to proceed.

Reserves policy

As part of our reserves policy, PCC reviews our reserves position at least twice a year.

Our aim is to maintain **unrestricted reserves** at a sufficient level to ensure financial resilience and sustainability, including protecting us against key risks identified in our risk register. The most significant continue to be the potential cost of repairs to our properties, a reduction in the level of regular giving from the church family and the need for unexpected staffing expenditure. Our aim is also to achieve an appropriate balance between financial resilience and stepping out in faith to use our funds in support of the mission of the church.

We believe that we should look ahead over at least a two year planning period, but that as a minimum we should seek to have sufficient reserves for the financial year ahead. The table below summarises the position at the time of signing this Trustees' Report.

Reserves policy (Continued)

Planned and Possible uses of Unrestricted Reserves at 1 January 2023

Church Activities	£	£
Reserve for operational risks during 2023	56,000	
Reserve set aside for 2024 for operational risks and inflationary price increases	50,000	
Remaining commitment re. St Gabriels Mission Partnership in 2023	8,900	
Other identified commitments in 2023 to 2025	28,320	
		143,220
Estates		
Reserve to cover PCC approved repairs/other commitments across all our properties including a £25k budget for adhoc or emergency requirements		71,564
Developments		
Reserve for new developments including potential new staff posts		65,000
Total		**279,784**
Unrestricted Funds Available (note 1 below)		**282,928**
Balance of Reserves		3,144

Note 1: PCC defines Unrestricted Reserves as general funds and designated funds held in liquid form. Thus we exclude any funds which could only be realised by the disposal of the fixed assets held for charitable use such as the properties we own.

The Total Funds of the Church are made up as follows:	£	£
Endowment Funds: Investments held permanently. Income used for a variety of purposes as set out in Note 15 to the accounts		500,318
Restricted funds held for specific purposes.		124,217
Designated funds held in the form of tangible fixed assets & investment properties		1,583,916
Unrestricted funds held in liquid form:		
General Funds	211,364	
Designated Funds	71,564	
		282,928
		2,491,379

Investment policy

PCC agreed policy is as follows:

The PCC owns two residential properties. Our Accounting Policy is to have these professionally valued at market value every three years. They are subject to professional quinquennial inspections every five years so that PCC is appraised of any repair and maintenance requirements. In each case the purpose of purchase was to provide housing for an Associate Vicar and family. At the start of 2022, PCC designated the property on Knowle Lane for our Associate Vicar. The other property on Greystones Grange Road has been designated as an Investment Property for the short to medium term. The PCC also owns the parish halls to assist in the mission of the church including outreach to the wider local community. The halls are subject to professional quinquennial inspections, the last being in 2019.

All Endowment Funds are held either by the PCC or in trust on behalf of the PCC by the Sheffield Diocesan Board of Finance, in the CBF Church of England Funds managed by CCLA Investment Management Limited. The objective is to ensure security and a good long term investment return. PCC has determined a medium risk profile and the funds are mainly invested in equities with other asset classes represented. The funds are invested in accordance with the Church of England's ethical policy.

The PCC's approach to investing other funds not required for immediate use, is to place these either in cash deposit accounts or in investment funds (with CBF Church of England Funds), to ensure a balance between ready access to working capital and achieving a reasonable financial return.

5. Future Plans

PCC has identified the following priorities for the coming year

i Led by Mark Brown, Vicar, continue to explore the best direction and shape of the church's mission and ministry. To encompass all areas of our multi-generational activities for both church family members and the wider community which we seek to serve.

ii Following the arrival of our new ordained staff of Associate Vicar, part-time self supporting Assistant Minister and training Curate in summer 2022, further develop agreed roles and priorities for ministry. For 2023 to include growth of small groups, Alpha courses, daytime Bible courses and development of 6PM service.

iii Seek to develop and embed a culture of lay ministry and leadership from across the church family.

iv Continue our work to ensure flourishing ministries for our children and young people, including to further develop outreach with local schools and uniformed organisations.

v Continue the programme of repairs to our church building and to explore the future direction for our church halls including possible refurbishment or redevelopment.

vi Develop the theme of increasing spiritual renewal to be launched at the APCM in May 2023, ensuring the activities and programmes initiated are completed.

vii Enhance and stablise partnerships, particularly with Whirlow Grange Ltd as we seek a new Chaplain with the retirement of Joy Adams in May 2023 and increase our connections to Clifford All Saints Primary School.

viii Continue to explore the emerging and established links with the wider Diocesan family with respect to our place in local mission partnerships and the aspiration to be a resourcing church.

6. Trustees' responsibilities statement

As trustees, the members of the PCC are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the members to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the PCC and of the incoming resources and application of resources of the PCC for that period. In preparing these financial statements, the members are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the PCC will continue to operate.

The members are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the PCC and to enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the PCC and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the members are aware:
- there is no relevant audit information of which the PCC's auditors are unaware;and
- the trustees have taken all reasonable steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Approved by the PCC on 9 May 2023 and signed on their behalf by The Reverend Canon Mark Brown, Chair PCC

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ECCLESALL SHEFFIELD

Opinion

We have audited the financial statements of the Parochial Church Council of the Ecclesiastical Parish of Ecclesall Sheffield ("the charity") for the year ended 31 December 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of cash flows and the notes to the financial statements including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2022 and of its incoming resources and application of resources in the year then ended;
- have been properly prepared in accordance with the United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least 12 months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the trustees' report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained in their report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

Matters on which we are required to report by exception (continued)

- the information given in the trustees' report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement on page 9, the trustees are responsible for the preparation of financial statements and being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material mistatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

The charity is subject to laws and regulations that directly and indirectly affect the financial statements. Based on our understanding of the charity and the environment it operates within, we determined that the laws and regulations which were most significant included FRS 102, Charities Act 2011 and Health and Safety regulations. We considered the extent to which non-compliance with these laws and regulations might have a material effect on the financial statements, including how fraud might occur. We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principal risks were related to the posting of inappropriate journal entries to improve the charity's result for the period, and management bias in key accounting estimates.

Audit procedures performed by the engagement team included:

- Discussions with management and those responsible for legal compliance procedures within the charity to obtain an understanding of the legal and regulatory framework applicable to the charity and how the charity complies with that framework, including consideration of known or suspected instances of non-compliance with laws and regulations and fraud;
- Reviewing minutes of Trustee meetings;
- Identifying and assessing the design effectiveness of controls that management has in place to prevent and detect fraud and non-compliance with laws and regulations;
- Challenging assumptions and judgements made by management in their significant accounting estimates.
- Identifying and testing journal entries, in particular any journal entries posted with unusual account combinations or posted by senior management.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ECCLESALL SHEFFIELD (continued)

Auditor's responsibilities for the audit of the financial statements (continued)

A further description of our responsibilities is available on the Financial Reporting Council's website at www.frc.org.uk/auditors/audit-assurance/auditor-s-responsibilities-for-the-audit-of-the-fi/description-of-the-auditor's-responsibilities-for. This description forms part of our auditor's report.

Hawsons Chartered Accountants is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with the Charities Act 2011. Our audit work has been undertaken so that we might state to the trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Hawsons

Hawsons Chartered Accountants
Statutory Auditor

Pegasus House
463a Glossop Road
Sheffield
S10 2QD

10 May 2023

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ECCLESALL SHEFFIELD

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Endowment Funds 2022 £	Total 2022 £	Total 2021 £
Income and endowments from:						
Donations and legacies	2	424,365	31,288	-	455,653	471,722
Charitable activities	3	75,001	22,279	-	97,280	85,171
Other trading activities	4	74,378	-	-	74,378	44,558
Investments	5	30,476	11,726	-	42,202	21,118
Total income and endowments		604,220	65,293	-	669,513	622,569
Expenditure on:						
Charitable activities						
- Grants made	6	(22,585)	(10,120)	-	(32,705)	(31,239)
- Other missional giving	7	(105,686)	(5,000)	-	(110,686)	(110,669)
- Activities directly relating to the work of the church	8	(459,069)	(54,608)	-	(513,677)	(533,397)
Total expenditure		(587,340)	(69,728)	-	(657,068)	(675,305)
Net (losses) / gains on investments		-	-	(67,179)	(67,179)	71,025
Net income / (expenditure)		16,880	(4,435)	(67,179)	(54,734)	18,289
Net gains on revaluation of fixed assets		-	-	-	-	350,000
Net movement in funds		16,880	(4,435)	(67,179)	(54,734)	368,289
Reconciliation of funds:						
Total funds brought forward		1,849,964	128,652	567,497	2,546,113	2,177,824
Total funds carried forward		1,866,844	124,217	500,318	2,491,379	2,546,113

All income and expenditure derive from continuing activities.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ECCLESALL SHEFFIELD

BALANCE SHEET
AS AT 31 DECEMBER 2022

	Notes	2022 £	2021 £
Fixed assets			
Tangible assets	11	1,008,916	1,576,680
Investments	12	1,075,318	567,497
		2,084,234	2,144,177
Current assets			
Debtors	13	29,151	36,513
Short term deposits		200,067	224,254
Cash at bank and in hand		233,354	194,148
		462,572	454,915
Creditors: amounts falling due within one year	14	(55,427)	(50,799)
Net Current assets		407,145	404,116
Creditors: amounts falling due after one year	14	-	(2,180)
Total net assets		2,491,379	2,546,113
Charity Funds			
Unrestricted funds	15	1,866,844	1,849,964
Restricted funds	15	124,217	128,652
Endowment funds	15	500,318	567,497
Total funds		2,491,379	2,546,113

Approved by the Parochial Church Council on 9 May 2023 and signed on its behalf by:

The Reverend Canon Mark Brown, Vicar and Chair of PCC

The notes on pages 16 to 30 form an integral part of these financial statements.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ECCLESALL SHEFFIELD

STATEMENT OF CASH FLOWS
AS AT 31 DECEMBER 2022

	Note	2022 £	2021 £
Cash flow from operating activities	**20**	22,068	(37,820)
Cash flow from investing activities			
Payments to acquire tangible fixed assets		(25,740)	(647)
Interest and dividends received		18,691	15,418
Net cash flow from investing activities		(7,049)	14,771
Net increase/(decrease) in cash and cash equivalents		15,019	(23,049)
Cash and cash equivalents at 1 January		418,402	441,451
Cash and cash equivalents at 31 December		433,421	418,402
Cash and cash equivalents consists of:			
Cash at bank and in hand		233,354	194,148
Short term deposits		200,067	224,254
Cash and cash equivalents at 31 December		433,421	418,402

1. Summary of significant accounting policies

(a) General information and basis of preparation

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Practice.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity and are rounded to the nearest £.

The charity is exempt from preparing consolidated financial statements in accordance with the guidance published by the Charity Commission.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

(b) Funds

Unrestricted Funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purposes of the PCC. These include funds designated for a particular purpose by the PCC. Designated Funds are detailed in note 15.

Restricted Funds are those funds which the PCC must apply to specific purposes set out by the donor or legal obligations. Restricted Funds are detailed in note 15.

Endowment Funds are assets which are held permanently by the PCC. The Funds are held in long term investments which are detailed in note 12.

The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the financial statements of church groups that owe their main affiliation to another body or those that are informal gatherings of church members.

(c) Income

Income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Deferred Income relates to events where income relating to attending the events has been received but the events will take place in future accounting periods

Donations and Legacies
Collections and planned giving are recognised when received by or on the behalf of the PCC.
Income tax recoverable on Gift Aid donations is recognised when the income is recognised.

Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement, the amount due is quantifiable and its ultimate receipt by the PCC is reasonably certain.

Funds raised from events are accounted for gross except where expenses are considered to be immaterial.

1. Accounting Policies - continued

(c) Income - continued

Charitable Activities and Other Trading Activities

Income is shown Gross. This includes parochial fees for weddings and funerals, income from trading activities such as the hire of halls and church and from church events such as holiday club and youth house party. Related expenditure is shown under Charitable Activities - Activities directly relating to the work of the church.

Income from Investments

Dividends and Interest from Bank Deposits and Investments are accounted for when received.

Rental income from residential properties is recognised when entitlement has occurred.

Gains and losses on investments

Realised gains or losses are recognised when investments are sold.

Unrealised gains or losses are accounted for on revaluation of investments at 31 December.

(d) Expenditure

Expenditure is recognised as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of obligation can be measured reliably. Expenditure is accounted for on an accruals basis and includes irrecoverable VAT.

Missional Grants

The church supports mission partners in the UK and abroad. The amount of general funding available for mission grants each financial year is determined as a % of regular giving.

Many of our partners have been supported by the PCC for a number of years. However, the PCC or the Mission Support Group on behalf of PCC, assesses mission partner funding on an annual basis and is confident that partners would not view that there is an open ended obligation. As a result, only the annual commitment is accounted for in these financial statements.

Other grants made including those from the Restricted Mission Fund and the Connected Church Fund are recognised in the accounts when the decision to make the grant is taken.

(e) Fixed Assets

Consecrated property and movable church furnishings

Consecrated and beneficed property of any kind is excluded from the accounts by section 10(2)(a) of the Charities Act 2011. This exclusion applies to the consecrated property at Whirlow, Sheffield, (the Chapel of the Holy Spirit), owned by All Saints Ecclesall PCC and held under the custodian trusteeship of the Sheffield Diocesan Board of Finance. The purchase of land at Whirlow and the subsequent building of the Chapel in 1958 was financed out of a generous bequest received from the Estate of Enid Gertrude Hague Deceased.

No value is placed for the accounts on movable church furnishings held by the Vicar and Churchwardens in special trust for the PCC and which require a faculty for disposal since the PCC considers these to be inalienable property. They are listed in the church's inventory which can be inspected at any reasonable time.

All expenditure incurred during the year on consecrated or beneficed buildings and such moveable church furnishings is written off.

1. Accounting Policies - continued

(e) Fixed Assets - continued

Unconsecrated property
Property held by the PCC for continuing use in its work that has not been consecrated or beneficed is valued at market value for existing use. Residential properties are subject to a professional valuation every three years (last valuation in 2022) and the Parish Halls every five years (last valuation in 2019).

Other fixtures, fittings and office equipment
Individual fixtures, fittings and equipment with a purchase price of £1,000 or less are written off when the asset is acquired, with the exception of computer equipment, which is capitalised regardless of cost.

Items which are capitalised are included at cost and are depreciated over their expected useful life on a straight line basis as follows:
Office equipment including computers – 3 or 4 years
Church & Halls equipment – 4 to 10 years

(f) Investments
Investments held in The Central Board of Finance Church of England Investment Fund are valued at bid-market value at 31 December.

Investment Properties are measured at fair value at each reporting date with changes in fair value recognised in net gains /(losses) on investments in the Statement of Financial Activities (SoFA).

(g) Tax
The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable organisation for UK corporation tax purposes.

(h) Going concern
The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

2 Income from donations and legacies

	Unrestricted Funds	Restricted Funds	Total funds 2022	Total funds 2021
	£	£	£	£
Regular Giving				
Gift aided	294,948	-	294,948	288,382
Tax Recoverable	75,907	-	75,907	72,269
Non Gift aided	26,277	-	26,277	27,760
	397,132	-	397,132	388,411
Collections at services including tax recoverable	5,430	-	5,430	3,489
	402,562	-	**402,562**	**391,900**
One off Gifts				
Gift aided	10,050	-	10,050	17,442
Tax Recoverable	2,513	-	2,513	4,362
Non Gift aided	5,674	-	5,674	3,053
	18,237	-	**18,237**	**24,857**
Total Giving	**420,799**	-	**420,799**	**416,757**
Donations	1,063	27,788	28,851	32,506
Legacies	2,503	-	2,503	22,009
Grants	-	3,500	3,500	450
	424,365	**31,288**	**455,653**	**471,722**

£29,675 of the total income of £471,722 was categorised as Restricted in 2021.

The total tax recoverable, including on certain donations, was £84,395 (2021: £83,298).

On Stewardship Sunday, October 2022, the Church Family was asked to consider increasing regular giving for the year ahead. Unrestricted One off Gifts of £13,114 (including tax recoverable) were also made. (2021: Unrestricted One Off Gifts of £15,032 (including tax recoverable) were received.)

Unrestricted donations include £235 from fund raising activities (2021: £1,901). Restricted donations include £6,267 raised in response to Mission Sunday (2021: £5,979) and £16,875 for Youth Ministry (2021: £16,875).

3. Incoming resources from charitable activities

	Unrestricted Funds £	Restricted Funds £	Total funds 2022 £	Total funds 2021 £
Funeral Fees	7,671	12,176	19,847	19,982
Wedding Fees	5,102	2,035	7,137	2,358
Events	8,282	1,104	9,386	6,181
Grave plots	-	6,500	6,500	2,800
Parish Hall lettings	9,190	-	9,190	2,692
Whirlow lettings	3,002	-	3,002	1,493
Trading	2,531	464	2,995	6,188
Other Income	39,223	-	39,223	43,477
	75,001	22,279	97,280	85,171

£24,092 of the total income from charitable activities in 2021 related to Restricted Funds.

Other income includes £16,696 received from Whirlow Grange Ltd (WGL) for the costs of the staff employed by All Saints PCC on WGL's behalf as part of partnership arrangements (2021: £26,957) and £22,524 income from St Gabriels PCC towards the employment costs of Revd. A Stevenson as part of our five year mission partnership agreement (2021: £16,438).

4. Income from other trading activities

	Unrestricted Funds £	Restricted Funds £	Total funds 2022 £	Total funds 2021 £
Church hire	9,795	-	9,795	3,451
Parish Hall lettings	60,730	-	60,730	39,513
Whirlow lettings	3,853	-	3,853	1,594
	74,378	-	74,378	44,558

£nil of the total income from other trading activities in 2021 related to Restricted Funds.

5. Income from investments

	Unrestricted Funds £	Restricted Funds £	Total funds 2022 £	Total funds 2021 £
Dividends and interest	6,965	11,726	18,691	15,418
Property Rental Income	23,511	-	23,511	5,700
	30,476	11,726	42,202	21,118

£12,539 of the total income from investments in 2021 related to Restricted Funds.

6. Grants made

	Unrestricted Funds	Restricted Funds	Total funds 2022	2021
	£	£	£	£
Overseas Mission & Charitable Giving:				
- Missionary societies	13,915	3,420	17,335	15,155
- Relief and development agencies	5,525	4,875	10,400	11,234
	19,440	8,295	27,735	26,389
Home Mission & Charitiable Giving	3,145	1,825	4,970	4,850
	22,585	10,120	32,705	31,239

Each year Mission Support Group is allocated a budget by PCC from general funds which is a % of general regular giving (after deducting for the element of the Diocesan Common Fund contribution deemed to be missional). Funds are also raised on Mission Sunday and through a range of activities for our Conneted Church. Such funds are treated as Restricted.

Church Mission Society (CMS)	7,150	1,375	8,525	7,100
Overseas Missionary Fellowship (OMF)	4,180	-	4,180	4,400
Serving in Mission (SIM)	1,210	1,545	2,755	1,700
Ichthus for Aanandit, Nepal	1,375	500	1,875	1,850
Mosaic (formerly Foundation for Relief & Reconciliation in the Middle East)	1,100	1,375	2,475	1,600
A Rocha	825	-	825	1,350
St Michael's Buenos Aries	1,100	-	1,100	1,600
TASTE	1,000	-	1,000	300
Connected Church - Tanzania	1,500	3,500	5,000	6,000
The DATIC Trust (Galeed House)	1,100	1,375	2,475	1,600
Christians and Sheffield Schools	1,320	-	1,320	1,800
Oakes Holiday Centre	825	-	825	1,350
Other grants individually less than £1,000	(100)	450	350	589
	22,585	10,120	32,705	31,239

£12,136 of the total grants awarded in 2021 related to Restricted Funds

7. Other Missional Giving

	Unrestricted Funds	Restricted Funds	Total funds 2022	2021
	£	£	£	£
Diocesan Common Fund	71,300	-	71,300	71,672
St Gabriels PCC	34,386	5,000	39,386	38,997
	105,686	5,000	110,686	110,669

Please see note 8 for further details on contributions to the Diocesan Common Fund.

All Saints PCC entered into a Mission Partnership with St Gabriels PCC for 5 years from 1 January 2019. The Revd. Alistair Stevenson has worked full time as Priest in Charge at St Gabriels since 1 July 2020. The gross costs related to St Gabriels are reported as missional giving and the income received from St Gabriels PCC towards these costs is shown in note 3. In 2022 £5,000 was funded via a kick start grant from the Diocese and hence is shown as restricted expenditure (2021: £5,000).

8. Activities directly relating to the work of the church

	Unrestricted Funds	Restricted Funds	Total funds 2022	Total funds 2021
Ministry:	£	£	£	£
- Diocesan Common Fund #1	71,300	-	71,300	70,000
- Clergy stipends	19,630	-	19,630	58,434
- Clergy housing & expenses	17,213	3,625	20,838	15,147
- Lay staff salaries	34,215	6,654	40,869	27,289
- Contribution to diocesan stipends	-	5,087	5,087	4,920
- Services and ministry costs	8,748	1,166	9,914	7,162
- Wedding costs & Assigned Fees	915	2,035	2,950	663
- Funeral costs & Assigned Fees	992	2,635	3,627	4,529
- Events	7,334	891	8,225	10,510
- Mission and evangelism costs	1,310	-	1,310	657
	161,657	22,093	183,750	199,311
Salaries - Operations Team	111,571	6,821	118,392	83,195
Church running costs	39,070	-	39,070	31,092
Major repairs	27,041	175	27,216	95,736
Trading activities	4,543	-	4,543	6,855
Upkeep of churchyard	-	25,222	25,222	18,341
Parish Hall running costs	40,968	-	40,968	28,894
Whirlow running costs	25,010	-	25,010	32,161
Administration expenses	21,246	297	21,543	11,264
Depreciation	18,504	-	18,504	17,421
Loss on disposal of fixed asset	-	-	-	472
Governance costs (note 9)	9,459	-	9,459	8,655
	459,069	54,608	513,677	533,397

£40,772 of the total expenditure in 2021 related to Restricted Funds.

#1 **Diocesan Common Fund:** The PCC's total contribution to the Sheffield Diocesan Board of Finance Common Fund in 2022 was £142,600 (2021: £141,672). In most years our contribution has two elements. The Diocese confirmed the annual cost of supporting an incumbent (vicar) for a Parish as £71,300. This covers stipend and housing costs, together with other parish support costs (2021: £70,000). The balance of our Common Fund contribution is to support church families in other parishes in the Diocese and hence is reported under note 7 as "other missional giving". In 2022 this element was £71,300 (2021: £71,672).

9. Governance costs

	Unrestricted Funds	Restricted Funds	Total funds 2022	Total funds 2021
	£	£	£	£
Auditor's remuneration				
- audit of current year's accounts	7,680	-	7,680	7,140
Legal and professional	1,779	-	1,779	1,515
	9,459	-	9,459	8,655

10. Staff costs, Trustee remuneration and expenses, and the cost of key management personnel

Staff Costs and Employee Benefits	2022	2021
	£	£
Wages and salaries	204,402	191,562
Social security	8,278	7,895
Defined contribution pension costs	27,490	34,962
	240,170	234,419
Average number of employees during the year (headcount)	14	13

The average number of employees does not include the Vicar who is not employed by the PCC and whose employment costs are paid for via the Common Fund contribution. Nor does it include our Curate who is employed and paid by the Diocese. Although the PCC does not directly employ our Associate Vicar or the Revd. A Stevenson, as we fully account for their employment costs and pay these over to the Diocese, we do include them in the average number calculation so the monetary and employment numbers are shown on a consistent basis (3 in 2021). The average number also includes 1 member of staff employed on behalf of Whirlow Grange Ltd (2 in 2021) as part of the partnership arrangements and the Whirlow Grange Ltd staff are included in the total staff costs shown in this note.

No employees received total employee benefits (excluding employer pension costs) of more than £60,000.

Trustee Remuneration and Expenses

The Trustees are the voting members of PCC as listed in the legal and administrative information section of these accounts.

Trustees were not paid and did not receive any other benefits such as travelling or subsistance expenses in their capacity as Members of PCC (2021: £nil).

Payments to Trustees for other activities undertaken for the church are disclosed in note 19, Related Party Transactions.

The remuneration of the Vicar and Associate Vicar(s) who were members of PCC in 2022 and 2021 is disclosed as part of the note below on key management personel.

Cost of Key Management Personnel

The PCC considers the key management personnel to be the voting Trustees, who included the Vicar, the Associate Vicar(s) and the Curate, together with the Operations Manager.

The aggregate salary and pension contributions paid by All Saints Ecclesall PCC to or on behalf of these individuals is £57,383 (2021: £83,126). In neither year does this include costs for the Vicar as these are paid through the Common Fund, nor in 2022 our Curate who is paid and funded by the Diocese.

Other clergy allowances and expenses including housing costs were £20,838 (2021: £15,147).

11. Fixed assets

	Land and buildings	Church & Halls equipment	Office equipment	Total
	£	£	£	£
Cost / valuation				
As at 1 January 2022	1,545,000	109,171	40,521	1,694,692
Transfer to Investment Properties	(575,000)	-	-	(575,000)
Additions	-	25,205	535	25,740
Disposals	-	(11,539)	-	(11,539)
As at 31 December 2022	970,000	122,837	41,056	1,133,893
Depreciation				
As at 1 January 2022	-	79,377	38,635	118,012
Charge for the year	-	17,473	1,031	18,504
Disposals	-	(11,539)	-	(11,539)
As at 31 December 2022	-	85,311	39,666	124,977
Net book value				
As at 31 December 2022	970,000	37,526	1,390	1,008,916
As at 31 December 2021	1,545,000	29,794	1,886	1,576,680

The land and buildings at 31 December 2022 are comprised of:		£
Clergy House: Knowle Lane, Sheffield	Freehold	675,000
Parish Hall	Freehold	295,000
		970,000

No depreciation or impairment has been provided on the land and buildings as the PCC has a policy of valuing properties at open market value for existing use. The historical cost of the property on Knowle Lane is £390,000. Information is not available to quantify the historical cost of the Parish Hall. The properties at Knowle Lane and Greystones Grange Road were professionally valued in March 2022 by Redbrik Estate Agents.

12. Fixed asset investments

	At 1 January 2022	Transfers	Change in Market Value	At 31 December 2022
	£	£	£	£
Unrestricted funds				
Investment Property - Residential Property on Greystones Grange Road	-	575,000	-	575,000
Endowment Funds				
Unlisted investments	567,497	-	(67,179)	500,318
	567,497	575,000	(67,179)	1,075,318

Endowment Investments held in CBF Church of England Investment Fund

	Number of Shares	A 31 December 2022
		£
Churchyard Fund	10,181	210,202
Augmentation Trust Fund	8,279	170,927
Houghton Fabric Fund	2,621	54,113
General Fund	2,502	51,656
Choristers Memorial Fund	650	13,420
		500,318

13. Debtors

	2022 £	2021 £
Prepayments and other debtors	29,151	21,513
Expected Legacies	-	15,000
	29,151	36,513

14. Creditors

	2022 £	2021 £
Due within one year		
Accruals and other creditors	53,899	43,061
Deferred income	1,528	7,738
	55,427	50,799
Due after one year		
Accruals and other creditors	-	2,180

15. Fund reconciliation

A) Unrestricted Funds	Balance at 01/01/2022 £	Income £	Expenditure £	Transfers £	Gains / (losses) £	Balance at 31/12/2022 £
General funds	168,066	503,883	(444,795)	(15,790)	-	211,364
Designated funds:						
Toddlers fund	218	5,256	(6,155)	681	-	-
Whirlow fund	-	23,550	(25,010)	1,460	-	-
Parish Hall fund	-	69,920	(65,835)	(4,085)	-	-
Estates fund	105,000	1,611	(27,041)	(8,006)	-	71,564
Sub total	105,218	100,337	(124,041)	(9,950)	-	71,564
Fixed Assets fund	1,576,680	-	(18,504)	(549,260)	-	1,008,916
Investment Property fund	-	-	-	575,000	-	575,000
	1,681,898	100,337	(142,545)	15,790	-	1,655,480
Total Unrestricted funds	1,849,964	604,220	(587,340)	-	-	1,866,844

Total of Unrestricted Funds held as Cash or Short Term Deposits **282,928**

Designated Funds

Toddlers fund – This fund is used to account for income and expenditure from Toddlers Group. If a surplus is made it is retained in the fund to a maximum of £1,000 with the balance transferred to general funds. If an operational loss is made resources are transferred from general funds to leave a £nil balance at year end.

Whirlow fund – All Saints Ecclesall operates the Whirlow Spirituality Centre and Chapel of the Holy Spirit in partnership with Whirlow Grange Ltd. The PCC's share of partnership income and expenditure is accounted for via this fund with any shortfall in funding being financed from general funds.

Parish Hall fund – The fund is used to account for income from lettings of the halls and related expenditure. If an operational loss is made resources are transferred from general funds to leave a £nil balance at year end (2021: £10,071 transferred). In 2022 the surplus of £4,085 was transferred to the Estates Fund to contribute to the cost of a replacement boiler for the halls. As part of the Reserves Policy, PCC has determined that any major repairs or redevelopment will require separate funding.

Estates fund - PCC has determined as part of the Reserves Policy that a designated fund should exist to support major repairs and improvements to the Church and other properties owned by the PCC. The fund is reviewed at least twice a year taking into account Quinquennial Inspection reports and other priorities against our total unrestricted reserves. The income is from investments held in the Houghton Fabric Endowment Fund.

Fixed Assets fund – funds invested in Freehold Land & Buildings and other capital assets to support church activities.

Investment Property fund – general funds invested in a residential property. Net rental income from the property is accounted for in general funds and used to support church activities.

15. Fund reconciliation - continued

Unrestricted funds - prior year	Balance at 01/01/2021 £	Income £	Expenditure £	Transfers £	Gains / (losses) £	Balance at 31/12/2021 £
General funds	166,172	481,207	(418,298)	(61,015)	-	168,066
Designated funds:						
Toddlers fund	1,000	1,251	(2,033)	-	-	218
Whirlow fund	-	30,043	(32,161)	2,118	-	-
Parish Hall fund	-	42,204	(52,275)	10,071	-	-
Estates fund	150,000	1,558	(94,737)	48,179	-	105,000
Sub total	151,000	75,056	(181,206)	60,368	-	105,218
Fixed Assets fund	1,243,926	-	(17,893)	647	350,000	1,576,680
	1,394,926	75,056	(199,099)	61,015	350,000	1,681,898
Total Unrestricted funds	1,561,098	556,263	(617,397)	-	350,000	1,849,964

Total of Unrestricted Funds held as Cash or Short Term Deposits 273,284

B) Restricted funds	Balance at 01/01/2022 £	Income £	Expenditure £	Transfers £	Gains / (losses) £	Balance at 31/12/2022 £
Restricted:						
Churchyard fund	91,342	22,940	(30,518)	-	-	83,764
Augmentation Trust fund	-	5,087	(5,087)	-	-	-
Assigned Fees fund	-	4,670	(4,670)	-	-	-
Connected Church fund	4,419	1,266	(3,500)	-	-	2,185
St Gabriels: Kick Start fund	10,000	-	(5,000)	-	-	5,000
Mission & Other funds	2,591	14,064	(13,103)	-	-	3,552
Youth fund	20,300	17,266	(7,850)	-	-	29,716
	128,652	65,293	(69,728)	-	-	124,217
Endowment:						
Churchyard fund	297,018	-	-	(58,592)	(28,224)	210,202
Augmentation trust fund	193,878	-	-	-	(22,951)	170,927
Houghton fabric fund	61,379	-	-	-	(7,266)	54,113
General purposes fund	-	-	-	58,592	(6,936)	51,656
Choristers fund	15,222	-	-	-	(1,802)	13,420
	567,497	-	-	-	(67,179)	500,318

Restricted funds:

Churchyard fund – Funds available to use as a resource to maintain the churchyard. Income each year is primarily from the Endowment Churchyard fund and specific burial and interment fees. Expenditure is on maintenance of the churchyard.

Augmentation Trust fund – Income is from the related Endowment Fund which is held on behalf of the Sheffield Diocesan Board of Finance and it is passed to them as a contribution to the Diocesan Stipend Fund.

Assigned fees fund - A set proportion of fees earned from funerals and weddings has to be paid over to the Sheffield Diocesan Board of Finance. This fund is used to manage such income and should have a £nil balance at each year end.

Connected Church fund – Funds generated from donations and events to finance the partnership with Tearfund to support the Diocese of Mount Kilimanjaro with the church & community mobilisation project.

St Gabriels: Kick Start Grant - All Saints PCC has a 5 year Mission Partnership Agreement with St Gabriels PCC. A £25,000 grant received from the Sheffield Diocesan Board of Finance in 2019 is being used equally over the 5 years to 2023.

Mission & Other funds – donations or grants received for specific purposes and which are only spent on those purposes.

Youth fund - Donations and other funding for the purpose of supporting youth activities such as the annual House Party and the staff post of Youth Minister.

Endowment Funds are assets held permanently by the PCC, with income earned from investments used for the purposes for which the funds were established. Income is shown against the relevant restricted or designated fund or general funds. A transfer has been made out of Churchyard fund to a General purposes fund with effect from 1 January 2022 as a review in 2022 of all the individual trust funds held by the Diocese as Custodian Trustee identified that one of the trust funds should be classed "for general purposes" as opposed to being a churchyard grave trust.

15. Fund reconciliation - continued

Restricted funds - prior year	Balance at 01/01/2021 £	Income £	Expenditure £	Transfers £	Gains / (losses) £	Balance at 31/12/2021 £
Restricted:						
Churchyard fund	94,404	19,002	(22,064)	-	-	91,342
Augmentation trust fund	-	4,920	(4,920)	-	-	-
Assigned Fees fund	-	4,207	(4,207)	-	-	-
Connected Church fund	2,510	7,909	(6,000)	-	-	4,419
St Gabriels: Kick Start fund	15,000	-	(5,000)			10,000
Mission & Other funds	1,578	8,590	(7,577)	-	-	2,591
Youth fund	6,762	21,678	(8,140)	-	-	20,300
	120,254	66,306	(57,908)	-	-	128,652
Endowment:						
Churchyard fund	259,845	-	-	-	37,173	297,018
Augmentation trust fund	169,614	-	-	-	24,264	193,878
Houghton fabric fund	53,696	-	-	-	7,683	61,379
Choristers fund	13,317	-	-	-	1,905	15,222
	496,472	-	-	-	71,025	567,497

C) Transfers between funds

During the year the following transfers between funds were made in support of the PCC funding its operations:

	From	To	£
Between General and Designated Funds			
To cover PCC net costs into the Whirlow Partnership	General	Whirlow	1,460
To cover net costs for Toddlers Group in 2022	General	Whirlow	681
To purchase fixed assets in 2022	General	Fixed Assets	535
To replenish Estates Designated fund with "one off" gifts from stewardship appeal	General	Estates	13,114
Between Designated Funds			
Contribution to new Halls boiler	Parish Halls	Estates	4,085
Estates purchases and improvements that have been "capitalised" in 2022	Estates	Fixed Assets	25,205

16. Analysis of net assets by fund

	Unrestricted free funds	Unrestricted designated funds	Restricted funds	Endowment funds	Total
	£	£	£	£	£
Fixed assets for church use	-	1,008,916	-	-	1,008,916
Fixed assets investments	-	575,000	-	500,318	1,075,318
Current assets	251,505	85,321	125,746	-	462,572
Current liabilities	(40,141)	(13,757)	(1,529)	-	(55,427)
Long-term liabilities	-	-	-	-	-
Fund balance	211,364	1,655,480	124,217	500,318	2,491,379

Analysis of net assets by fund - prior year

	Unrestricted free funds	Unrestricted designated funds	Restricted funds	Endowment funds	Total
	£	£	£	£	£
Fixed assets for church use	-	1,576,680	-	-	1,576,680
Fixed assets investments	-	-	-	567,497	567,497
Current assets	207,073	116,119	131,723	-	454,915
Current liabilities	(39,007)	(8,721)	(3,071)	-	(50,799)
Long-term liabilities	-	(2,180)	-	-	(2,180)
Fund balance	168,066	1,681,898	128,652	567,497	2,546,113

Sufficient resources are held in an appropriate form to enable each Fund to be applied in accordance with the restrictions imposed by the donors.

17. Capital commitments

The church had commitments as follows:	2022	2021
	£	£
Contracted for but not provided in these financial statements	2,301	36,386

All repairs to both conscerated and unconsecrated property are written off in the year in which they are incurred and are not "capitalised". This note confirms financial commitments related to work on properties for which the PCC has responsibility at the balance sheet date.

Consecrated Property

The Quinquennial inspection of the Church which was due in 2020 took place in June 2022 following the suggestion by our architects that we should wait until the major roof repair works, delayed due to the Covid pandemic restrictions, were completed. Estates Committee reviewed the inspection report in July 2022 and confirmed that no major repairs to the external fabric of church building are required in the near future. Estates Committee, however, recommended to PCC that a range of smaller Category A repairs are taken forward in 2023 and 2024. This includes in relation to the internal plasterwork, once 12 months have elapsed from the roof repair.

The last Quinquennial inspection of the Chapel of the Holy Spirit and adjoining building at Whirlow was in 2019. Limited repair and improvement work was recommended, reflecting the major redvelopment which took place in 2017. During 2022 no major repairs were required.

Unconsecrated Property

The last Quinquennial inspection of the Halls was in 2019. Limited emergency work to the roof and internal plastering took place in 2022 and 2021.

PCC commissioned in February 2022 a Quinquennial inspection of the Knowle Lane residential property purchased in 2015. This indicated a few minor repairs were required which were completed during 2022. The inspection of our other residential property on Greystones Grange Road is due in 2024.

18. Church Workers Pension Fund

Ecclesall PCC participates in the Pension Builder Scheme section of the Church Workers Pension Fund (CWPF) for lay staff. CWPF is administered by the Church of England Pensions Board, which holds the CWPF assets of the schemes separately from those of the Employer and the other participating employers.

CWPF has two sections:

1. the Defined Benefits Scheme
2. the Pension Builder Scheme, which has two subsections;
   a. a deferred annuity section known as Pension Builder Classic, and,
   b. a cash balance section known as Pension Builder 2014.

Pension Builder Scheme
Both sections of the Pension Builder Scheme are classed as defined benefit schemes.

Pension Builder Classic provides a pension, accumulated from contributions paid and converted into a deferred annuity during employment based on terms set and reviewed by the Church of England Pensions Board from time to time. Discretionary increases may also be added, depending on investment returns and other factors.

Pension Builder 2014 is a cash balance scheme that provides a lump sum which members use to provide benefits at retirement. Pension contributions are recorded in an account for each member. Discretionary bonuses may be added before retirement, depending on investment returns and other factors. The account, plus any bonuses declared is payable, unreduced, from age 65.

There is no sub division of assets between employers in each section of the Pension Builder Scheme.

The scheme is considered to be a multi-employer scheme as described in Section 28 of FRS 102. This is because it is not possible to attribute the Pension Builder Scheme's assets and liabilities to specific employers and means that contributions are accounted for as if the Scheme were a defined contribution scheme. The pensions costs charged to the SoFA in the year are contributions payable. 2022: £13,601 (2021: £9,908)

A valuation of the Pension Builder Scheme is carried out once every three years. The most recent valuation was carried out as at 31 December 2019. The next valuation is due as at 31 December 2022.

For the Pension Builder Classic section, the valuation revealed a deficit of £4.8m on the ongoing assumptions used. At the most recent annual review, the Board chose to grant a discretionary bonus of 10.1% following improvements in the funding position over 2022. There is no requirement for deficit payments at the current time.

For the Pension Builder 2014 section, the valuation revealed a surplus of £5.5m on the ongoing assumptions used. There is no requirement for deficit payments at the current time.

The legal structure of the scheme is such that if another employer fails, Ecclesall PCC could become responsible for paying a share of that employer's pension liabilities.

19. Related Party Transactions

The Charities SORP (FRS 102) defines "Related Parties" as the charity's Trustees and their close family members

The Trustees are the voting members of PCC as listed on page 2 of the legal and administrative information section of these accounts.

Donations from Trustees (including close family members)
The total amount of donations (excluding tax recoverable) made without conditions to the church by the Trustees was £59,098 (2021: £55,594).

The total amount of donations (excluding tax recoverable) made into Restricted Funds by the Trustees was £14,706 (2021: £14,998). All donations were to existing funds for ongoing and regular activities of the church.

Where a Trustee has served for part of the year only those donations falling within the period that they were a Trustee are included.

19. Related Party Transactions - continued

Payments to Related Parties

No Trustees were paid for assisting at services or events in 2022 or 2021.

No spouses of Trustees received any payment in 2022 or 2021.

The remuneration of Trustees who are ordained clergy is disclosed under note 10.

20. Reconciliation of net income to net cash flow from operating activities

	2022 £	2021 £
Net (expenditure) / income for the year	(54,734)	18,289
Interest (receivable)	(18,691)	(15,418)
Depreciation and impairment of tangible fixed assets	18,504	17,421
Loss on disposal of tangible fixed assets	-	472
Losses /(gains) on investments	67,179	(71,025)
Decrease in debtors	7,362	615
Increase in creditors due within 1 year	4,628	9,646
(Decrease) / increase in creditors due after 1 year	(2,180)	2,180
Net cash flow from operating activities	22,068	(37,820)

21. Analysis of cash and cash equivalents

	As at 1 January 2022 £	Cashflows £	Other non-cash changes £	As at 31 December 2022 £
Cash and cash equivalents:				
Cash	194,148	39,206	-	233,354
Short term deposits	224,254	(24,187)	-	200,067
Total	**418,402**	**15,019**	**-**	**433,421**

22. Related Charity

On 15 November 2021, All Saints PCC became the sole Corporate Trustee of another charity, The Taylor Institution (Registered Charity number 226122) which at 31 December 2022 had net assets of £23,768 (31 December 2021: £29,824). There is no share capital. As noted in the Accounting Policies, this charity is not consolidated within the results of The Parochial Church Council of the Ecclesiastical Parish of Ecclesall Sheffield in line with Charity Reporting guidelines.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ECCLESALL, SHEFFIELD

England & Wales - Charity number 1128859

Accounts

ALL SAINTS
ECCLESALL

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ECCLESALL SHEFFIELD

REPORTS AND FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2021

Registered Charity No. 1128859

Loving God. Living Life. Sharing Faith.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ECCLESALL SHEFFIELD

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THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ECCLESALL SHEFFIELD

LEGAL and ADMINISTRATIVE INFORMATION

Charity number	1128859
Address	Church Halls Ringinglow Road Sheffield S11 7PP
Auditors	Hawsons Chartered Accountants Statutory Auditor Pegasus House 463a Glossop Road Sheffield S10 2QD
Bankers	Yorkshire Bank plc 681 Chesterfield Road Sheffield South Yorkshire S8 0RY

Officers of the Parochial Church Council (PCC)

Chair	Ruth Watkin	(T)	To 20 January 2021
	The Revd. Canon Mark Brown	(T)	From 21 January 2021
Vice Chair	The Revd. Dan Christian	(T)	Joint Vice Chair to 20 January 2021
	The Revd. Beth Keith	(T)	Joint Vice Chair to 20 January 2021
	Ruth Watkin	(T)	From 21 January 2021 to 26 May 2021
	David Coleshill	(T)	From 26 May 2021
Secretary	Emily Jackson	(T)	To 26 May 2021
	Sarah Leighton		From 19 July 2021
Treasurer	Julia Newton	(T)	
Giving Treasurer	Roger Manterfield		
Electoral Roll Officer	Stuart King		
Parish Safeguarding Officer	Kate Gerrish	(T)	

Key (T) = Trustees

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ECCLESALL SHEFFIELD

LEGAL and ADMINISTRATIVE INFORMATION - continued

Trustees (Voting Members of Parochial Church Council)

Oversight Minister & Priest in Charge	The Revd. Canon Mark Brown		From 21 January 2021
Associate Vicars	The Revd. Dan Christian		To 3 October 2021
	The Revd. Beth Keith		To 27 September 2021
Church Wardens	Ruth Watkin		To 26 May 2021
	David Coleshill		
	Alison Fletcher		From 26 May 2021
Deanery Synod Representatives	Tim Robinson		
	Kelly Feast		From 26 May 2021
	Lesley Blyth		From 28 June 2021

Elected Representatives

Deputy Wardens	Alison Fletcher	E	To 26 May 2021
	Richard Bylth	E	
	Sue Gill	E	From 26 May 2021
	Lesley Blyth	E	From 26 May 2021 until 27 June 2021
	Alan Cantrell	E	
	Sally Craig	E	From 26 May 2021
	Richard Donkin	E	From 26 May 2021
	Kelly Feast	E	To 25 May 2021
	Kate Gerrish	E	
	Michael Gordon	E	To 26 May 2021
	Rod Ismay	E	
	Emily Jackson	E	To 26 May 2021
	Julia Newton	E	
	Eric Phillips	E	
	Lesley Snell	E	
	Kathryn Walker	E	
	Alison Woodman	E	
Co-opted Member	Simon Musgrave Chair of Mission Support Group		From 13 September 2021

Ex Officio Non Voting Members of the PCC

Clerks in Holy Orders beneficed in or licensed to the Parish	The Revd. Stephen Hunter	SSM Assistant Minister

Key (E) = Elected Representative

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ECCLESALL SHEFFIELD

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021

The members of the Parochial Church Council ('PCC') are pleased to present their report and financial statements for the year ended 31 December 2021.

1. Structure, governance and management

PCC

The PCC is a corporate body established by the Church of England. It is part of the Ecclesall Deanery within the Diocese of Sheffield. The PCC operates under the Parochial Church Council Powers Measure. The PCC is a Registered Charity.

All regular church attendees are encouraged to join the Electoral Roll and are able to stand for election to the PCC providing they meet the requirements of the Charity Commission and Church of England, and are not disqualified under the Church Representation Rules. The method of appointment of trustees is set out in the Church Representation Rules. Trustees are offered training to support their membership of PCC.

The PCC is responsible for setting the overall mission and vision of the church, for ensuring that money is spent wisely and appropriately, for employing staff and for looking after all church property.

The full PCC formally met three times via Zoom and three times in person in 2021. All members of PCC had access to Zoom and were able to receive papers electronically, so allowing all members to fully participate in the meetings. Taking the six meetings together there was average attendance of 88.0% (2020 - 85.0%). Some business was transacted between meetings by e-mail, with any decisions recorded in the minutes of the next meeting.

Given the wide range of responsibilities undertaken by PCC it is supported in its work by a number of committees and groups each dealing with particular areas as follows:

PCC Executive Committee

This is the Standing Committee of the PCC. It transacts the business of the church between PCC meetings and with the Estates Commitee has shared oversight of property improvement and maintenance. Its voting membership is the Oversight Minister (chair), the two Churchwardens and Treasurer plus two elected members of the PCC. The Operations Manager attends and supports the running of the committee. The committee is very grateful to Sarah Leighton, PCC Secretary, for undertaking this role while the Operations Manager post was vacant. The committee reports to the PCC via minutes of its meetings. It met on a regular basis during 2021 and was particularly focussed on overseeing the reopening of the church and halls and the restarting of various activities in line with Covid-19 guidance, on staff recruitment and various estates matters.

PCC Estates Committee

The Estates Committee supports PCC in the management of All Saints estate, including providing advice and recommendations on major estates repairs and developments. In 2021 it was chaired by Mark Brown, Oversight Minister. Other membership was a designated Warden, the Treasurer, another member of the PCC and five members of the church family with appropriate skills, experience or expertise including two of the churchyard volunteers. The Committee reports to the PCC via minutes of its meetings. In attendance is the Operations Manager and when required, the Chair of Whirlow Grange Ltd. The committee met four times in 2021 primarily overseeing the major repairs taking place on the church and the regular maintenance of the churchyard.

Treasurer's Group

The Treasurer's Group works alongside and in support of the Treasurer and Giving Treasurer, to support strong financial governance and stewardship of church resources and provide technical and professional expertise to PCC. During 2021 the group met three times with other business being transacted via e-mail. Key work included supporting the recruitment of new staff into the finance team, reviewing methods of giving and the autumn stewardship appeal. The group is chaired by the Oversight Minister's nominee, currently an appropriately qualified member of the PCC. In addition, membership of the group is the Treasurer, Giving Treasurer and up to three Non-PCC members with appropriate skills and experience. It reports to PCC by way of relevant papers.

"Beyond Ecclesall" Mission Support Group (MSG)

The group exists to promote Christian mission beyond the normal local, social, pastoral and evangelistic and ecumenical responsibilities of the church family. It seeks to implement the Mission Support Policy approved by PCC and to make recommendations to the Oversight Minister on the distribution of the annual budget for mission approved by PCC. Both the policy and determination of budget were reviewed during 2021. It also arranges the annual Mission Weekend and supports the Connected Church Partnership team. MSG is chaired by a member of PCC, with at least one other member from PCC and with 6 to 8 other members. It reports to PCC by via minutes of its meetings which it holds as required. It met six times in 2021.

Related Trusts and Charities

The Taylor Institution (Registered Charity 226122) provides grants to poor people in the Ecclesall Bierlow area, who are members of the Church of England. During 2021 with help and direction from the Charity Commission the necessary Regulations were passed to allow All Saints PCC to become Corporate Trustee with effect from 15 November 2021. This allows for grants to be made, overseen by our Oversight Minister.

2. Objectives and activities

The Church's main objective is the promotion of the Gospel of our Lord Jesus Christ according to the doctrines and practices of the Church of England.

All Saints PCC has the responsibility of co-operating with the Oversight Minister in promoting within the ecclesiastical parish the whole mission of the church, pastoral, evangelistic, social and ecumenical and in support of our calling to be:

A vibrant, missional, multi-generation Christian community worshipping the God who is Father, Son and Holy Spirit, living our daily lives in worship and sharing our faith with Ecclesall and beyond.

The Rev. Canon Mark Brown was licensed as our Oversight Minister and Priest in Charge on 21 January 2021 following the church being in Vacancy throughout 2020. This, coinciding with the impact of the Covid-19 pandamic, meant that PCC agreed what we would need space in 2021 to "regroup" which was reflected in the agreed 9 priorities for 2021. These included that we should seek a safe and healing environment where the effects of the pandemic could be addressed sensitively but significantly for church family members and in connection with our wider local community. They also included that we should review the best way to engage in public worship including the balance of "on line" and physical acts of worship. Our achievements and progress against these and other key specific priorities are summarised in section 3 below.

3. Achievements and performance

2021 was a challenging year for All Saints, just as it was for many churches, as we continued to need to work through all the changes and demands brought about by the global pandemic of Covid-19. PCC would like to formally record our thanks in this Trustees' Report for all the hard work by our ministry and operations staff and by our many volunteers in support of our calling as we have sought to provide services, activities and pastoral care during 2021. We would like to say thank you to those who volunteered in many areas of church life to maintain and progress activities following the departure of both of our Associate Vicars and our Operations Manager in summer/early autumn 2021, including those who enabled our Youth Ministry to continue on a weekly basis and a very succcessful residential House Party to happen in October.

PCC formally met six times. Each meeting saw focus on one or more aspects of the strategic direction for the church's mission and ministry, alongside necessary governance matters and decisions relating to our finances, staffing and our church building and other property.

Worship and prayer

Covid-19 restrictions again interrupted the regular pattern of prayer and workship in our church buildings. Normally prayer takes place regularly on weekdays with up to 5 services of public worship each Sunday and one on a Wednesday. In addition, there is a pattern of services at the Chapel of the Holy Spirit on Sunday and a weekly reflective service of Holy Communion on Tuesday mornings. The ongoing effects of the Covid-19 pandemic meant the All Saints church building was closed for worship from 26 Dec 2020 with services being moved online. The church building was reopened for public worship on Mothering Sunday on 14 March 2021.

During the spring and summer of 2021 as restrictions lifted, it was possible to gradually return to our regular pattern of on site services, but with a number of innovations. On Sunday evenings "In Conversation" proved popular when a member of the ministry team led a time of prayer, reflection and discussion with a guest. At first it was held "on line" but during the summer was preceded by a time of public outdoor worship. Other services were held out-doors including once a month for families at 11AM and the service at dawn on Easter Sunday was very special with the church family able to sing praises together in person for the first time in many months.

Two new oportunties to pray together were started in 2021 and have been much appreciated and welcomed. An opportinity to participate in Night Prayer each Thursday evening, with videos on social media; and a monthly prayer meeting in church on a Thursday evening, each with a particular focus. In addition, enabled by volunteers, over 8 weeks in the autumn The Prayer Course took place in church and various home and echo groups also used the videos and course material as a focus for their prayer and study.

PCC was grateful to Revd. Beth Keith for continuing with the oversight of our worship and music ministry until September and subsequently for the various volunteers from the church family who have continued to ensure the congregations can participate in varied worship music at our 9.15am, 11am and 6pm services.

"Live streaming" of services (generally our 8am Holy Communion and 11am family service) has taken place through much of 2021, allowing members of the church family and others to join in the church service from home. PCC is grateful to the team of volunteers for all the work involved and for continuing to address a range of technical challenges which means this area remains "work in progress".

Development & Maintenance of our Estate

The major repairs to our church building primarily to prevent water ingress , approved by PCC back in spring 2020, were finally able to commence in summer 2021. Most of the work was completed by early autumn, but the repair to north porch was not finished until February 2022 due to problems with the supply of specialist materials. Unfortunately autumn storms highlighted the need for further work to prevent water ingress around windows on the south side and in the north east corner of church. This work has been commissioned for completion in 2022. Limited emergency repairs took place on our halls complex. PCC approved a high level options appraisal project in relation to the halls which we expect to review in 2022. Some small scale repairs and maintenance were required to both our houses before these could be rented out in autumn 2021 while we have no requirement to be occupied by our clergy. Note 17 to the accounts provides further information on capital commitments including the work to upgrade church lighting, delayed due to the shortage of specialist parts and on the quinquennial inspection of church scheduled for May 2022.

Church membership

There were 343 Church members on the Electoral Roll as at 31 December 2021. (2020: 338). The Covid-19 pandemic meant that an average weekly attendance in the church building at All Saints was not a meaningful figure for either 2021 or 2020. However, in October which is the month used by the Church of England for collecting attendence statistics, there was an average weekly attendance of 307 at All Saints and 21 at the Chapel of the Holy Spirit, Whirlow. We also recorded an average 120 participating each week "at home" through the live streaming of services. (2020: The October average weekly attendances were 76 and 16 respectively.) There were 215 households in December 2021 in the pledged giving scheme making regular gifts (2020: 214).

Safeguarding

PCC remains grateful for all the work of Kate Gerrish, our Parish Safeguarding Officer, to support our safer recruitment processes, to enable staff and volunteers to receive appropriate safeguarding training and to ensure we maintain appropriate policies and procedures. As required by the Church Representation Rules, PCC is able to confirm that it complied with the duty under section 5 of the Safeguarding & Clergy Discipline Measure 2016; that is to have regard to the House of Bishop's guidance on safeguarding children and vulnerable adults.

Pastoral Care

Under the leadership of Revd. Dan Christian and Sue Blaby, All Saints has a team involved in and committed to developing Pastoral Ministry with staff and many others reaching out and offering care to church members and the local community. The team was pro-active during the restrictions in making contact with those living on their own. The breavement team invited families of those for whom funeral services have taken place in recent years, to two services of remembrance and thanksgiving led by our Oversight Minister. An open air one in the churchyard in June and a service in church in October. Both were appreciated and well attended.

Childrens Ministry

Children's Minister, Rosie Blackett, ably continued to develop the children's ministry throughout the church and in her role as school chaplain at Clifford All Saints School. Rosie found many innovative ways to connect with our families during all the various restrictions. There was great engagement for example with the church yard trail at Easter, the October Light Party, the December Messy Christmas and the "hybrid" Holiday Club in August. Mixing home and outdoor activities at church was successful, including the visit of the donkeys! A new Parent Group began in April and Toddler Groups were able to restart in September with the support of a Toddlers Assistant. Sunday Groups restarted in April with the children in 'bubbles', progressing, as Covid guidance allowed, to having the children together again by September. Numbers attending have varied with some families continuing to be cautious about returning to church. 18 children have moved up to join our youth ministry activities. From February Rosie was allowed to 'bubble' with a class at Clifford All Saints, allowing her to spend time in school each week, alongside delivering virtual assemblies but was thankful from September to revert back to her full on site chaplaincy role with all classes and her pastoral work. From September she has also resumed pastoral work at Ecclesall Primary as allowed by Covid restrictions.

Youth Ministry

The Rev. Dan Christian, with the support of our Children's Minister, Rosie Blackett, led our Youth Ministry until September 2021 with a hybrid of on-line and in person services, groups and events, as restrictions permitted. During lockdown this included moving the weekly youth Sunday night services and 'Encounter groups' (Small groups) to Zoom. PCC was encouraged by the good participation in the Youth Alpha Course earlier in the year and the way in which the young leaders ran the discussion parts of the evenings. PCC was very thankful that the residential House Party could take place in October 2021 (delayed from April 2020) with nearly 40 youth attending and for the great organisational work of Sam Chubb, who was brought in to project manage the residential, alongside doing his internship at St Gabriels. It was very encouraging that some of those attending the Alpha course /House Party chose to be baptised in our special service of baptism and confirmation in November. Youth services and activities including the establishment of a worship band and Monday night football have been able to continue through the dedicated work of our volunteers. PCC is very disappointed that two recruitment processes during 2021, the most recent in December to seek to appoint a Minister for Youth & Young Adults, have not been successful. We are currently discerning next steps for this very important area of ministry for our church family.

Programme of Events

The programme of 'in person' events for 2021 continued to be impacted by Covid-19. Led by our Ministy team the church provided a regular presence via social media. Our Small and Echo Groups found a variety of ways of continuing to stay in touch and provide fellowship, friendship and care. With the easing of restrictions over the summer an "Open Gardens" weekend proved popular, alongside various activities in our church yard described in other parts of this report. As part of the Diocese's Lights for Christ programme church family have had two opportunities to participate in a "rule of life" workshop.

Mission

All Saints remained fully committed to Mission during 2021. We pray for, participate in and give financial support to local, national and international projects and individuals. A planned visit by church family members to our connected church in Tanzania remains "on hold" due to the pandemic, however PCC is grateful to the hard work of our volunteer team who led a range of events including two very successful markets attended by many members of our community. Together with other fund raising activites, this meant our contribution for the year to 31 March 2022 was £4,000. Our Mission Weekend in early May had the theme "Message of the Church in the time of Covid" and we participated in prayer and fund raising for Christian Aid week.

Reaching out to our local community

During 2021 we continued to reach out and seeking to bless our local community through our "church inside out" initiative with displays and messages along the public footpath which runs through our church yard. PCC particularly thanks members of the 'creative team' and Childrens Ministry for this work. On Good Friday and at Harvest we offered small gifts of hot cross buns and cakes alongside prayer cards. In June we held "celebrating Gods's Acre" week with various events in our church yard and in September we participated in Heritage Week with many visitors participating in events to learn more about our church building and church yard. From September we have been running Open Church on a Monday morning offering the opportinity for coffee, cake and fellowship. PCC offers thanks to our volunteers running this. We were pleased to return to offering a variety of services and activities for Advent and Christmas including a popular lunchtime harp recital.

Chapel of Holy Spirit at Whirlow

During 2021 there was a gradual return to onsite activities in the Chapel of the Holy Spirit whilst retaining some online events for the Spirituality Programme run by Whirlow Grange Ltd. The on-line events have allowed participation from a wider geography. Numbers returning to the weekly Reflective Communion service on a Tuesday and the monthly Space To Reflect on a Sunday have been encouraging, with the former continuing to be live streamed each week. The grounds have been a tranquil space for prayer and reflection, and bookings for private prayer in the Quiet Room and 2 Poustinias (garden prayer hermitages) have increased.

Ecumenical relationships

The Chapel of the Holy Spirit at Whirlow continues to be a positive ecumenical arrangement. We are in a mission partnership with St Gabriel's in Greystones and ran some joint services and events during 2021. Through membership of the Governors and through our Childrens Ministry we are actively engaged with Clifford All Saints primary school. This gives us links with St Andrews Psalter Lane which is a joint Methodist Anglican church. Our churchyard is open to burials connected with the local Roman Catholic church.

Deanery Synod

Our Oversight Minister, Mark Brown, is Area Dean for Ecclesall. He, our lay member resprentatives and other church family members, as invited, attended Deanery Synod meetings and events specifically arranged as part of the Diocese's implementation of the "Renew, Release, Rejuvenate" strategy. During 2021 there was a programme of deanery events including a quiet day for clergy. 2021 saw increasing joint work with our twinned deanery of Attercliffe, involving the Rev. Chris Stebbing as the new Associate Archdeacon Transition Enabler.

Volunteers

PCC remains grateful for the services of numerous volunteers who cover a wide variety of roles including the Wardens team, PCC Secretary, Treasurer, Giving Treasurer, Parish Safeguarding Officer, Readers, PCC members, Sidespeople and Welcomers, Home Group Co-ordinators and Leaders, and many other roles. Ordained, licensed and approved ministers and preachers lead and preach at services on a regular basis.

Public Benefit

The range of activities in our church provides clear tangible benefits to our community by:

- The provision of a full range of services, in the open evangelical tradition, available to all.
- Pastoral work, including visiting the sick, distressed and bereaved in the community and through our links with St Luke's Hospice.
- Teaching of the Christian faith through sermons, courses, special events and youth groups and religious assemblies in local schools.
- Providing facilities through the use of the Parish Halls to a large variety of groups, including Pre-school, Mother and Toddler Groups, uniformed organisations, musical and theatre groups etc.

4. Financial Review

In November 2020 PCC approved budget proposals for the 2021 financial year including an operational £24k deficit for church and mission activities. This was to allow all key activities to continue or restart in 2021 and made prudent assumptions on the recovery of hire/other income and on the level of regular giving for the year. We made provision for this deficit alongside a £40k contingency for the management of in year financial risks as part of the potential use of our £317k unrestricted reserves at 1 January 2021. The actual results for 2021, as explained below, show a net surplus (before the impact of major repairs) meaning that thankfully we did not need to use any of our contingency reserves in 2021. We had made provision for up to £150k of spend on major repairs to our property in our Estates Designated Fund and spent £94.7k.

Income

PCC is very thankful that so many of our church family were able to continue with their regular giving during 2021. When gift aid is included, regular giving was £391.9k and so broadly consistent with the £396.5k in 2020. Income from other sources was £24k higher in 2021 for a variety of reasons. We were able to account for £22k of legacy income (2020: £nil). However, income from the hire of our halls at £42.2k remained well below the nearly £70k of 2019. This reflects their closure in the early months of 2021, the social distancing measures which needed to be in place and that some of our regular users did not return until the autumn term or at all. As shown in note 15, which indicates our income and expenditure by funds, we incurred a deficit of £10k on the operation of our parish halls.

Expenditure

In 2021 we met our pledge of £141,672 to the Diocesan Common Fund in full. Expenditure was, however, less than planned in a number of areas. Both of our Associate Vicars left in September preceded by our Operations Manager at the end of August. All 3 roles were then vacant for the remainder of the year. Combined with no recruitment to a Youth Minister, this meant we made substantial savings against our staff payroll budget. Utility bills and ministry expenditure were also lower due to the closure of church and fewer onsite activities and events in 2021 than planned as a result of continuing Covid-19 restrictions.

Overall reported position

The Statement of Financial Affairs shows for Unrestricted Funds a deficit (net expenditure) of £61k. This effectively has three components: A surplus of £44k on church and mission activities after taking account of legacy and one off giving income; a deficit of £10k on the operations of our Halls (as shown in note 15); and expenditure of £94.7k on major repairs (as shown in note 8).

Across all our Restricted Funds the level of income was slightly (£8k) higher than expenditure reflecting some generous donations in year. We are then reporting unrealised gains of £71k on our Endowment Investments and £350k on the revaluation of our two houses, giving an overall net increase in funds of £368.3k for 2021.

Looking ahead to 2022 and beyond

PCC endorsed a Stewardship Appeal to take place in autumn 2021. A letter to members of the church family set out our financial position and our plans for 2022. These included proceeding with an appointment for one Associate Vicar and for a Minister for Youth & Young Adults. It highlighted that it had been two years since we had asked our church family to consider increasing regular giving, as the focus in 2020 had been a request for one off gifts due to meet the financial challenges from Covid -19. We noted that in a number of areas, particularly utility bills, we are facing expenditure pressures and that to afford the planned staffing structure and other activities we required around £20k of additional regular income. We had a positive response to the appeal, with increases in regular giving slightly in excess of this pledged. PCC was therefore able to approve a financially balanced budget for 2022.

Reserves policy

As part of our reserves policy, PCC reviews our reserves position at least twice a year.

Our aim is to maintain **unrestricted reserves** at a sufficient level to ensure financial resilience and sustainability, including protecting us against key risks identified in our risk register. The most significant continue to be the potential cost of repairs to our properties, a reduction in the level of regular giving from the church family and the need for unexpected staffing expenditure . Our aim is to achieve an appropriate balance between financial resilience and stepping out in faith to use our funds in support of the mission of the church.

We believe that we should look ahead over at least a two year planning period, but that as a minimum we should seek to have sufficient reserves for the financial year ahead. The table below summarises the position at the time of signing this Trustees' Report.

Planned and Possible uses of Unrestricted Reserves at 1 January 2022

	£	£
Church Activities		
Reserve for operational risks during 2022	40,000	
Reserve set aside for 2023 for operational risks and inflationary price increases	50,000	
Remaining commitment re. St Gabriels Mission Partnership upto June 2023	16,000	
		106,000
Estates		
Reserve to cover PCC approved repairs/other commitments across all our properties including a £25k budget for adhoc or emergency requirements		105,000
Developments		
Reserve for new developments including potential new staff posts		60,000
Total		**271,000**
Unrestricted Funds Available (note 1 below)		**273,284**
Balance of Reserves		2,284

Note 1: PCC defines Unrestricted Reserves as general funds and designated funds held in liquid form. Thus we exclude any funds which could only be realised by the disposal of the fixed assets held for charitable use such as the properties we own.

The Total Funds of the Church are made up as follows:	£	£
Endowment Funds: Investments held permanently. Income used for maintaining the churchyard, church fabric, supporting church music and contributing to the Diocesan Stipend Fund.		567,497
Restricted funds held for specific purposes.		128,652
Designated funds held in the form of tangible fixed assets		1,576,680
Unrestricted funds held in liquid form:		
General Funds	168,066	
Designated Funds	105,218	
		273,284
		2,546,113

Investment policy

PCC agreed an updated investment policy at its meeting in March 2022 as follows:

The PCC owns two residential properties. Our Accounting Policy is to have these profressionally valued at market value every three years. They are subject to professional quinquennial inspections every five years so that PCC is appraised of any repair and maintenance requirements. In each case the purpose on purchase was to provide housing for an Associate Vicar and family. At the start of 2022, PCC has designated the property on Knowle Lane for our Associate Vicar. The other property on Greystones Grange Road is being rented out on a short term basis pending further decisions on its use. The PCC also owns the parish halls to assist in the mission of the church including outreach to the wider local community. The halls are subject to professional quinquennial inspections, the last being in 2019.

All Endowment Funds are held either by the PCC or in trust on behalf of the PCC by the Diocesan Board of Finance, in the CBF Church of England Funds managed by CCLA Investment Management Limited. The objective is to ensure security and a good long term investment return. PCC has determined a medium risk profile and the funds are mainly invested in equities with other asset classes represented. The funds are invested in accordance with the Church of England's ethical policy.

The PCC's approach to investing other funds not required for immediate use, is to place these either in cash deposit accounts or investment funds with CBF Church of England Funds, to ensure a balance between ready access to working capital and achieving a reasonable financial return.

5. Future Plans

PCC has identified the following priorities for the coming year

i Continue to seek a safe and healing environment where the effects of the pandemic can be addressed sensitively but significantly for our church family members and in connection with the wider community.

ii Led by Mark Brown, Oversight Minister, explore the best direction and shape of the church's mission and ministry. To encompass all areas of our multi-generational activities, including continuing to consider the future direction for our church halls.

iii Continue our review of the best way to engage in public worship including the balance of on line and physical acts of worship, including the improvement of our live streaming equipment.

iv Welcome our new ordained staff of Associate Vicar, part-time self supporting Assistant Minister and training Curate in summer 2022, enabling the development of agreed roles and ministry

v Continue our work to ensure flourishing ministries for our children and young people including seek again to appoint a member of staff to lead our Youth Ministry.

vi Complete the current programme of external and internal repairs to our church building. Review the recommendations from the quinquennial inspection of the church building, rescheduled after delays due to Covid-19 restrictions, to take place in May 2022.

vii Continue to explore the emerging and established links with the wider Diocesan family with respect to our place in local mission partnerships and the aspiration to be a resourcing church.

viii Seek to develop and embed a culture of lay ministry and leadership from across the church family.

ix Recruit the necessary staff to our Operations Team, so that in combination with our volunteers, we can ensure that our mission and ministry activities develop and flourish. Review progress in year.

6. Trustees' responsibilities statement

As trustees, the members of the PCC are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

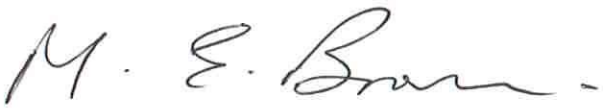
The law applicable to charities in England & Wales requires the members to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the PCC and of the incoming resources and application of resources of the PCC for that period. In preparing these financial statements, the members are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP FRS 102;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the PCC will continue to operate.

The members are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the PCC and to enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the PCC and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the members are aware:
- there is no relevant audit information of which the PCC's auditors are unaware;and
- the trustees have taken all reasonable steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Approved by the PCC on 9 May 2022 and signed on their behalf by The Reverend Canon Mark Brown, Chair PCC



INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ECCLESALL SHEFFIELD

Opinion

We have audited the financial statements of the Parochial Church Council of the Ecclesiastical Parish of Ecclesall Sheffield ("the charity") for the year ended 31 December 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of cash flows and the notes to the financial statements including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2021 and of its incoming resources and application of resources in the year then ended;
- have been properly prepared in accordance with the United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least 12 months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the trustees' report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained in their report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ECCLESALL SHEFFIELD (continued)

Matters on which we are required to report by exception (continued)

- the information given in the trustees' report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of financial statements and being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material mistatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

The charity is subject to laws and regulations that directly and indirectly affect the financial statements. Based on our understanding of the charity and the environment it operates within, we determined that the laws and regulations which were most significant included FRS 102, Charities Act 2011 and Health and Safety regulations. We considered the extent to which non-compliance with these laws and regulations might have a material effect on the financial statements, including how fraud might occur. We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principal risks were related to the posting of inappropriate journal entries to improve the charity's result for the period, and management bias in key accounting estimates.

Audit procedures performed by the engagement team included:

- Discussions with management and those responsible for legal compliance procedures within the charity to obtain an understanding of the legal and regulatory framework applicable to the charity and how the charity complies with that framework, including consideration of known or suspected instances of non-compliance with laws and regulations and fraud;
- Reviewing minutes of Trustee meetings;
- Identifying and assessing the design effectiveness of controls that management has in place to prevent and detect fraud and non-compliance with laws and regulations;
- Challenging assumptions and judgements made by management in their significant accounting estimates.
- Identifying and testing journal entries, in particular any journal entries posted with unusual account combinations or posted by senior management.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ECCLESALL SHEFFIELD (continued)

Auditor's responsibilities for the audit of the financial statements (continued)

A further description of our responsibilities is available on the Financial Reporting Council's website at www.frc.org.uk/auditors/audit-assurance/auditor-s-responsibilities-for-the-audit-of-the-fi/description-of-the-auditor's-responsibilities-for. This description forms part of our auditor's report.

Hawsons Chartered Accountants is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with the Charities Act 2011. Our audit work has been undertaken so that we might state to the trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Hawsons

Hawsons Chartered Accountants
Statutory Auditor

Pegasus House
463a Glossop Road
Sheffield
S10 2QD

10 May 2022

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ECCLESALL SHEFFIELD

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Endowment Funds 2021 £	Total 2021 £	Total 2020 £
Income and endowments from:						
Donations and legacies	2	442,047	29,675	-	471,722	479,419
Charitable activities	3	61,079	24,092	-	85,171	61,418
Other trading activities	4	50,258	-	-	50,258	27,765
Investments	5	2,879	12,539	-	15,418	14,475
Total income and endowments		556,263	66,306	-	622,569	583,077
Expenditure on:						
Charitable activities						
- Grants made	6	(19,103)	(12,136)	-	(31,239)	(28,148)
- Other missional giving	7	(105,669)	(5,000)	-	(110,669)	(135,199)
- Activities directly relating to the work of the church	8	(492,625)	(40,772)	-	(533,397)	(410,135)
Total expenditure		(617,397)	(57,908)	-	(675,305)	(573,482)
Net gains on investments		-	-	71,025	71,025	31,943
Net income / (expenditure)		(61,134)	8,398	71,025	18,289	41,538
Net gains on revaluation of fixed assets		350,000	-	-	350,000	-
Net movement in funds		288,866	8,398	71,025	368,289	41,538
Reconciliation of funds:						
Total funds brought forward		1,561,098	120,254	496,472	2,177,824	2,136,286
Total funds carried forward		1,849,964	128,652	567,497	2,546,113	2,177,824

All income and expenditure derive from continuing activities.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ECCLESALL SHEFFIELD

BALANCE SHEET
AS AT 31 DECEMBER 2021

	Notes	2021 £	2020 £
Fixed assets			
Tangible assets	11	1,576,680	1,243,926
Investments	12	567,497	496,472
		2,144,177	1,740,398
Current assets			
Debtors	13	36,513	37,128
Short term deposits		224,254	224,243
Cash at bank and in hand		194,148	217,208
		454,915	478,579
Creditors: amounts falling due within one year	14	(50,799)	(41,153)
Net Current assets		404,116	437,426
Creditors: amounts falling due after one year	14	(2,180)	-
Total net assets		2,546,113	2,177,824
Charity Funds			
Unrestricted funds	15	1,849,964	1,561,098
Restricted funds	15	128,652	120,254
Endowment funds	15	567,497	496,472
Total funds		2,546,113	2,177,824

Approved by the Parochial Church Council on 9 May 2022 and signed on its behalf by:

M. E. Brown

The Reverend Canon Mark Brown, Oversight Minister and Chair of PCC

The notes on pages 17 to 31 form an integral part of these financial statements.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ECCLESALL SHEFFIELD

STATEMENT OF CASH FLOWS
AS AT 31 DECEMBER 2021

	Note	2021 £	2020 £
Cash flow from operating activities	20	(37,820)	(947)
Cash flow from investing activities			
Payments to acquire tangible fixed assets		(647)	(3,531)
Interest and dividends received		15,418	14,475
Net cash flow from investing activities		14,771	10,944
Net (decrease)/ increase in cash and cash equivalents		(23,049)	9,997
Cash and cash equivalents at 1 January		441,451	431,454
Cash and cash equivalents at 31 December		418,402	441,451
Cash and cash equivalents consists of:			
Cash at bank and in hand		194,148	217,208
Short term deposits		224,254	224,243
Cash and cash equivalents at 31 December		418,402	441,451

1. Summary of significant accounting policies

(a) General information and basis of preparation

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Practice.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity and are rounded to the nearest £.

The charity is exempt from preparing consolidated financial statements in accordance with the guidance published by the Charity Commission.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

(b) Funds

Unrestricted Funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purposes of the PCC. These include funds designated for a particular purpose by the PCC. Designated Funds are detailed in note 15.

Restricted Funds are those funds which the PCC must apply to specific purposes set out by the donor or legal obligations. Restricted Funds are detailed in note 15.

Endowment Funds are assets which are held permanently by the PCC. The Funds are held in long term investments which are detailed in note 12.

The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the financial statements of church groups that owe their main affiliation to another body or those that are informal gatherings of church members.

(c) Income

Income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Deferred Income relates to events where income relating to attending the events has been received but the events will take place in future accounting periods

Donations and Legacies
Collections and planned giving are recognised when received by or on the behalf of the PCC.
Income tax recoverable on Gift Aid donations is recognised when the income is recognised.

Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement, the amount due is quantifiable and its ultimate receipt by the PCC is reasonably certain.

Funds raised from events are accounted for gross except where expenses are considered to be immaterial.

1. Accounting Policies - continued

(c) Income - continued

Charitable Activities and Other Trading Activities

Income is shown Gross. This includes parochial fees for weddings and funerals, income from trading activities such as the hire of halls and church and from church events such as holiday club and youth house party. Related expenditure is shown under Charitable Activities - Activities directly relating to the work of the church.

Income from Investments

Dividends and Interest from Bank Deposits and Investments are accounted for when received.

Gains and losses on investments

Realised gains or losses are recognised when investments are sold.

Unrealised gains or losses are accounted for on revaluation of investments at 31 December.

(d) Expenditure

Expenditure is recognised as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of obligation can be measured reliably. Expenditure is accounted for on an accruals basis and includes irrecoverable VAT.

Missional Grants

The church supports mission partners in the UK and abroad. The amount of general funding available for mission grants each financial year is determined as a % of regular giving.

Many of our partners have been supported by the PCC for a number of years. However, the PCC or the Mission Support Group on behalf of PCC, assesses mission partner funding on an annual basis and is confident that partners would not view that there is an open ended obligation. As a result, only the annual commitment is accounted for in these financial statements.

Other grants made including those from the Restricted Mission Fund and the Connected Church Fund are recognised in the accounts when the decision to make the grant is taken.

(e) Fixed Assets

Consecrated property and movable church furnishings

Consecrated and beneficed property of any kind is excluded from the accounts by section 10(2)(a) of the Charities Act 2011. This exclusion applies to the consecrated property at Whirlow, Sheffield, (the Chapel of the Holy Spirit), owned by All Saints Ecclesall PCC and held under the custodian trusteeship of the Sheffield Diocesan Board of Finance. The purchase of land at Whirlow and the subsequent building of the Chapel in 1958 was financed out of a generous bequest received from the Estate of Enid Gertrude Hague Deceased.

No value is placed for the accounts on movable church furnishings held by the Oversight Minister and Churchwardens in special trust for the PCC and which require a faculty for disposal since the PCC considers these to be inalienable property. They are listed in the church's inventory which can be inspected at any reasonable time.

All expenditure incurred during the year on consecrated or beneficed buildings and such moveable church furnishings is written off.

1. Accounting Policies - continued

(e) Fixed Assets - continued

Unconsecrated property

Property held by the PCC for continuing use in its work that has not been consecrated or beneficed is valued at market value for existing use. Properties are subject to a professional valuation every three years. The last full valuation took place in December 2019, with an interim valuation of the residential properties as at December 2021.

Other fixtures, fittings and office equipment

Individual items of fixtures, fittings and equipment with a purchase price of £1,000 or less are written off when the asset is acquired, with the exception of computer equipment, which is capitalised regardless of cost.

Items which are capitalised are included at cost and are depreciated over their expected useful life on a straight line basis as follows:
Office equipment including computers – 3 or 4 years
Church & Halls equipment – 4 to 10 years

(f) Investments

Investments with the Central Board of Finance Investment Funds are valued at mid-market value at 31 December.

(g) Tax

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable organisation for UK corporation tax purposes.

(h) Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

2 Income from donations and legacies

	Unrestricted Funds	Restricted Funds	Total funds 2021	Total funds 2020
	£	£	£	£
Regular Giving				
Gift aided	288,382	-	288,382	294,129
Tax Recoverable	72,269	-	72,269	73,584
Non Gift aided	27,760	-	27,760	26,768
	388,411	-	388,411	394,481
Collections at services including tax recoverable	3,489	-	3,489	2,065
	391,900	-	**391,900**	**396,546**
One off Gifts				
Gift aided	17,442	-	17,442	38,136
Tax Recoverable	4,362	-	4,362	9,519
Non Gift aided	3,053	-	3,053	6,495
	24,857	-	**24,857**	**54,150**
Total Giving	**416,757**	-	**416,757**	**450,696**
Donations	3,281	29,225	32,506	17,574
Legacies	22,009	-	22,009	-
Grants	0	450	450	11,149
	442,047	**29,675**	**471,722**	**479,419**

£13,452 of the total income of £479,419 was categorised as Restricted in 2020.

The total tax recoverable, including on certain donations, was £83,298 (2020: £86,159).

In 2021 on Stewardship Sunday in October the Church Family was asked to consider increasing regular giving for the year ahead. In addition, Unrestricted One off Gifts of £15,032 (including tax recoverable) were made. In 2020 Unrestricted One Off gifts of £45,152 (including tax recoverable) were received when the Church Family generously responded to the request on Offering Sunday to consider making such gifts to help manage the financial challenges presented by Covid-19.

Unrestricted donations include £1,901 from fund raising activities (2020: £2,574). Restricted donations include £5,979 raised in response to Mission Sunday (2020: £8,572) and £16,875 for Youth Ministry (2020: 2,535).

No major grants were received in 2021. (2020: The main grant was £10,149 from the Government Coronavirus Job Retention Scheme.)

3. Incoming resources from charitable activities

	Unrestricted Funds £	Restricted Funds £	Total funds 2021 £	Total funds 2020 £
Funeral Fees	8,353	11,629	19,982	16,552
Wedding Fees	1,936	422	2,358	93
Events	1,379	4,802	6,181	2,217
Grave plots	-	2,800	2,800	4,600
Parish Hall lettings	2,692	-	2,692	2,115
Whirlow lettings	1,493	-	1,493	1,155
Trading	1,749	4,439	6,188	1,087
Other Income	43,477	-	43,477	33,599
	61,079	24,092	85,171	61,418

£14,997 of the total income from charitable activities in 2020 related to Restricted Funds.

Events include childrens' holiday club and toddlers within unrestricted funds and the youth house party in Restricted.

Other income includes £26,957 received from Whirlow Grange Ltd (WGL) for the costs of the staff employed by All Saints PCC on WGL's behalf as part of partnership arrangements (2020: £26,411) and £16,438 income from St Gabriels PCC towards the employment costs of Revd. A Stevenson as part of our five year mission partnership agreement (2020: £7,188).

4. Income from other trading activities

	Unrestricted Funds £	Restricted Funds £	Total funds 2021 £	Total funds 2020 £
Church hire	3,451	-	3,451	2,598
Parish Hall lettings	39,513	-	39,513	23,954
Whirlow lettings	1,594	-	1,594	1,213
Property Rental	5,700		5,700	-
	50,258	-	50,258	27,765

£nil of the total income from other trading activities in 2020 related to Restricted Funds.

Church Hire income which primarily relates to when church is hired out for concerts, has been reclassified as "other trading" as opposed to "incoming resources from charitable activities". The 2020 comparative has been restated to be consistent.

5. Income from investments

	Unrestricted Funds £	Restricted Funds £	Total funds 2021 £	Total funds 2020 £
Dividends and interest	2,879	12,539	15,418	14,475

£12,193 of the total income from investments in 2020 related to Restricted Funds.

6. Grants made

	Unrestricted Funds	Restricted Funds	Total funds 2021	Total funds 2020
	£	£	£	£
Overseas Mission & Charitable Giving:				
- Missionary societies	12,755	2,400	15,155	15,233
- Relief and development agencies	3,398	7,836	11,234	6,835
	16,153	10,236	26,389	22,068
Home Mission & Charitiable Giving	2,950	1,900	4,850	6,080
	19,103	12,136	31,239	28,148

Each year Mission Support Group is allocated a budget by PCC which is a % of general regular giving (after deducting for the element of the Diocesan Common Fund contribution deemed to be missional). For 2021 the % was increased from 5% to 6%.

Church Mission Society (CMS)	6,500	600	7,100	7,220
Overseas Missionary Fellowship (OMF)	3,800	600	4,400	4,000
Serving in Mission (SIM)	1,100	600	1,700	1,820
Ichthus for Aanandit, Nepal	1,250	600	1,850	1,720
Mosaic (formerly Foundation for Relief & Reconciliation in the Middle East)	1,000	600	1,600	1,525
A Rocha	750	600	1,350	1,420
St Michael's Buenos Aries	1,000	600	1,600	1,120
Connected Church - Tanzania	-	6,000	6,000	2,000
The DATIC Trust (Galeed House)	1,000	600	1,600	1,520
Christians and Sheffield Schools	1,200	600	1,800	1,920
Oakes Holiday Centre	750	600	1,350	1,470
Other grants individually less than £1,000	753	136	889	2,413
	19,103	12,136	31,239	28,148

£10,570 of the total grants awarded in 2020 related to Restricted Funds

7. Other Missional Giving

	Unrestricted Funds	Restricted Funds	Total funds 2021	Total funds 2020
	£	£	£	£
Diocesan Common Fund	71,672	-	71,672	106,254
St Gabriels	33,997	5,000	38,997	28,945
	105,669	5,000	110,669	135,199

Please see note 8 for further details on contributions to the Diocesan Common Fund.

All Saints PCC entered into a Mission Partnership with St Gabriels PCC for 5 years from 1 January 2019. The Revd. Alistair Stevenson has worked full time as Priest in Charge at St Gabriels since 1 July 2020. The gross costs related to St Gabriels are reported as missional giving and the income received from St Gabriels PCC towards these costs is shown in note 3. In 2021 £5,000 was funded via a kick start grant from the Diocese and hence is shown as restricted expenditure (2020: £5,000).

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

8. Activities directly relating to the work of the church

	Unrestricted Funds	Restricted Funds	Total funds 2021	Total funds 2020
	£	£	£	£
Ministry:				
- Diocesan Common Fund #1	70,000	-	70,000	-
- Clergy stipends	58,434	-	58,434	86,503
- Clergy housing & expenses	14,767	380	15,147	9,497
- Lay staff salaries & expenses	27,289	-	27,289	35,382
- Contribution to diocesan stipends	-	4,920	4,920	4,751
- Services and ministry costs	6,741	421	7,162	5,682
- Wedding costs & Assigned Fees	241	422	663	-
- Funeral costs & Assigned Fees	744	3,785	4,529	3,982
- Events #2	2,731	7,779	10,510	2,403
- Mission and evangelism costs	657	-	657	64
	181,604	17,707	199,311	148,264
Salaries - Operations Team	79,471	3,724	83,195	99,969
Church running costs	31,092	-	31,092	27,217
Major repairs	94,736	1,000	95,736	13,739
Trading activities	6,855	-	6,855	1,283
Upkeep of churchyard	-	18,341	18,341	15,823
Parish Hall running costs	28,894	-	28,894	27,431
Whirlow running costs	32,161	-	32,161	31,484
Administration expenses	11,264	-	11,264	14,040
Depreciation	17,421	-	17,421	19,513
Loss on disposal of fixed asset	472	-	472	193
Governance costs (note 9)	8,655	-	8,655	11,179
	492,625	40,772	533,397	410,135

£26,451 of the total expenditure in 2020 related to Restricted Funds.

#1 **Diocesan Common Fund:** The PCC's total contribution to the Sheffield Diocesan Board of Finance Common Fund in 2021 was £141,672 (2020: £106,254). In most years our contribution has two elements. The Diocese has confirmed that the annual cost of supporting an incumbent (vicar) for a parish is £70,000. This covers stipend and housing costs, together with other parish support costs. 2021: £70,000. (2020: £nil as we were in a Vacancy throughout the year.) The balance of our Common Fund contribution is to support church families in other parishes in the Diocese and hence is reported under note 7 as "other missional giving". In 2021 this element was £71,672. (2020: £106,254.)

#2 During 2021 the Youth House Party deferred from 2020 due to Covid -19 restrictions took place.

9. Governance costs

	Unrestricted Funds	Restricted Funds	Total funds 2021	Total funds 2020
	£	£	£	£
Auditor's remuneration				
- audit of current year's accounts	7,140	-	7,140	7,020
Legal and professional	1,515	-	1,515	4,159
	8,655	-	8,655	11,179

10. Staff costs, Trustee remuneration and expenses, and the cost of key management personnel

Staff Costs and Employee Benefits

	2021	2020
	£	£
Wages and salaries	191,562	221,982
Social security	7,895	10,412
Defined contribution pension costs	34,962	40,559
	234,419	272,953
Average number of employees during the year (headcount)	13	15

The average number of employees does not include the Oversight Minister who is not employed by the PCC. The number does include the 2 Associate Vicars and the Revd. A Stevenson including since his move to St Gabriels on 1 July 2020 due to the agreements in place (3 in 2020). It also includes 2 staff employed on behalf of Whirlow Grange Ltd (2 in 2020) as part of the partnership arrangements. The full costs of the Revd. Stevenson and the Whirlow Grange Ltd staff are included in the total staff costs shown in this note.

No employees received total employee benefits (excluding employer pension costs) of more than £60,000.

Trustee Remuneration and Expenses

The Trustees are the voting members of PCC as listed in the legal and administrative information section of these accounts.

Trustees were not paid and did not receive any other benefits such as travelling or subsistance expenses in their capacity as Members of PCC (2020: £nil).

Payments to Trustees for other activities undertaken for the church are disclosed in note 19, Related Party Transactions.

The remuneration of the Oversight Minister and the two Associate Vicars who were members of PCC in 2021 and 2020 is disclosed as part of the note below on key management personel.

Cost of Key Management Personnel

The PCC considers the key management personnel to be the voting Trustees, who included the Oversight Minister and the 2 Associate Vicars, together with the Operations Manager.

The aggregate salary and pension contributions paid by All Saints Ecclesall PCC to and on behalf of these individuals is £83,126. (2020: £123,912). In neither year does this include the payroll costs for the Oversight Minister as these are paid through the Common Fund.

Other clergy allowances and expenses including housing costs were £15,147 (2020: £9,497).

11. Fixed assets

	Land and buildings	Church & Halls equipment	Office equipment	Total
	£	£	£	£
Cost / valuation				
As at 1 January 2021	1,195,000	109,710	39,874	1,344,584
Revaluation	350,000			350,000
Additions	-	-	647	647
Disposals	-	(539)	-	(539)
As at 31 December 2021	1,545,000	109,171	40,521	1,694,692
Depreciation				
As at 1 January 2021	-	64,619	36,039	100,658
Disposals	-	(67)		(67)
Charge for the year	-	14,825	2,596	17,421
As at 31 December 2021	-	79,377	38,635	118,012
Net book value				
As at 31 December 2021	1,545,000	29,794	1,886	1,576,680
As at 31 December 2020	1,195,000	45,091	3,835	1,243,926

The land and buildings at 31 December 2021 are comprised of:		£
Clergy House: Knowle Lane, Sheffield	Freehold	675,000
Clergy House: Greystones Grange Road, Sheffield	Leasehold	575,000
Church Parish Hall	Freehold	295,000
		1,545,000

No depreciation or impairment has been provided on the land and buildings as the PCC has a policy of valuing properties at open market value for existing use.

Due to the current position of the residential property market, it was considered necessary to have interim professional valuations of both clergy houses to establish current market values for inclusion in the 2021 accounts. The aggregate increase in value of £350,000 is accounted for as an unrealised gain in the Statement of Financial Activities.

The historical cost of the property on Knowle Lane is £390,000 and on Greystones Grange Road is £426,215. Information is not available to quantify the historical cost of the Church Parish Hall.

12. Fixed asset investments

	2021	2020
Market value	£	£
As at 1 January 2021	496,472	464,529
Increase in value during the year	71,025	31,943
As at 31 December 2021	567,497	496,472

CBF Church of England Investment Fund			2021
	Shares		£
Churchyard Fund	12,683	2,341.81	297,018
Augmentation Trust Fund	8,279	2,341.81	193,878
Houghton Fabric Fund	2,621	2,341.81	61,379
Choristers Memorial Fund	650	2,341.81	15,222
			567,497

13. Debtors

	2021 £	2020 £
Prepayments and other debtors	21,513	37,128
Expected Legacies	15,000	-
	36,513	37,128

14. Creditors

	2021 £	2020 £
Due within one year		
Accruals and other creditors	43,061	39,128
Deferred income	7,738	2,025
	50,799	41,153
Due after one year		
Accruals and other creditors	2,180	-

15. Fund reconciliation

A) Unrestricted Funds

	Balance at 01/01/2021 £	Income £	Expenditure £	Transfers £	Gains / (losses) £	Balance at 31/12/2021 £
General funds	166,172	481,207	(418,298)	(61,015)	-	168,066
Designated funds:						
Toddlers fund	1,000	1,251	(2,033)	-	-	218
Whirlow fund	-	30,043	(32,161)	2,118	-	-
Parish Hall fund	-	42,204	(52,275)	10,071	-	-
Estates fund	150,000	1,558	(94,737)	48,179	-	105,000
Sub total	151,000	75,056	(181,206)	60,368	-	105,218
Fixed Assets fund	1,243,926	-	(17,893)	647	350,000	1,576,680
	1,394,926	75,056	(199,099)	61,015	350,000	1,681,898
Total Unrestricted funds	1,561,098	556,263	(617,397)	-	350,000	1,849,964

Total of Unrestricted Funds held as Cash or Short Term Deposits 273,284

Designated Funds

Toddlers fund – Income generated from the Toddlers Group. PCC determined that from 2019 onwards a balance of £1,000 should be retained each year end if possible for future major purchases. In 2021 Toddlers Group did not restart until September and has made a trading loss leaving a balance of £218 on the fund at 31 December 2021.

Whirlow fund – All Saints Ecclesall operate the Whirlow Spirituality Centre and Chapel of the Holy Spirit in partnership with Whirlow Grange Ltd. The PCC's share of partnership income and expenditure is accounted for via this fund with any shortfall in funding being financed from general funds.

Parish Hall fund – This fund is used to account for income from lettings of the parish halls and related expenditure. As part of the Reserves Policy, PCC determined that from 2020 any major repairs or redevelopment will require separate funding. In 2021 the continuing restrictions resulting from the Covid-19 pandemic resulted in a loss of £10,071 (2020: £28,929) which required a transfer from general funds.

Estate fund - PCC has determined as part of the Reserves Policy that a designated fund should exist to support major repairs and improvements to the Church and other properties owned by the PCC. The fund is reviewed at least twice a year, taking into account Quinquennial Inspection reports and other priorities against our total unrestricted reserves.

Fixed Assets fund – funds invested in Freehold Land & Buildings and other capital assets to support church activities.

15. Fund reconciliation - continued

Unrestricted funds - prior year	Balance at 01/01/2020 £	Income £	Expenditure £	Transfers £	Gains / (losses) £	Balance at 31/12/2020 £
General funds	139,541	479,813	(405,297)	(47,884)	-	166,172
Designated funds:						
Youth Events fund	4,253	-	-	(4,253)	-	-
Toddlers fund	1,000	1,446	(1,413)	(33)	-	1,000
Whirlow fund	-	28,779	(31,484)	2,705	-	-
Parish Hall fund	-	30,893	(59,822)	28,929	-	-
Estates fund	150,000	1,505	(13,739)	12,234	-	150,000
Sub total	155,253	62,622	(106,458)	39,582	-	151,000
Fixed Assets fund	1,260,101	-	(19,706)	3,531	-	1,243,926
	1,415,354	62,622	(126,164)	43,113	-	1,394,926
Total Unrestricted funds	1,554,895	542,435	(531,461)	(4,771)	-	1,561,098

Total of Unrestricted Funds held as Cash or Short Term Deposits 317,172

B) Restricted funds	Balance at 01/01/2021 £	Income £	Expenditure £	Transfers £	Gains / (losses) £	Balance at 31/12/2021 £
Restricted:						
Churchyard fund	94,404	19,002	(22,064)	-	-	91,342
Augmentation Trust fund	-	4,920	(4,920)	-	-	-
Assigned Fees fund	-	4,207	(4,207)	-	-	-
Connected Church fund	2,510	7,909	(6,000)	-	-	4,419
St Gabriels: Kick Start fund	15,000	-	(5,000)	-	-	10,000
Mission & Other funds	1,578	8,590	(7,577)	-	-	2,591
Youth fund	6,762	21,678	(8,140)	-	-	20,300
	120,254	66,306	(57,908)	-	-	128,652
Endowment:						
Churchyard fund	259,845	-	-	-	37,173	297,018
Augmentation trust fund	169,614	-	-	-	24,264	193,878
Houghton fabric fund	53,696	-	-	-	7,683	61,379
Choristers fund	13,317	-	-	-	1,905	15,222
	496,472	-	-	-	71,025	567,497

Restricted funds:

Churchyard fund – Funds available to use as a resource to maintain the churchyard. Income each year is primarily from the Endowment Churchyard fund and specific burial and interment fees. Expenditure is on maintenance of the churchyard.

Augmentation Trust fund – Income is from the related Endowment Fund which is held on behalf of the Sheffield Diocesan Board of Finance and is passed to them as a contribution to the Diocesan Stipend Fund.

Assigned fees fund - A set proportion of fees earned from funerals and weddings has to be paid over to the Sheffield Diocesan Board of Finance. This fund is used to manage such income and should have a £nil balance at each year end.

Connected Church fund – funds generated from donations and events to finance the partnership with Tearfund to support the Diocese of Mount Kilimanjaro with the church & community mobilisation project.

St Gabriels: Kick Start Grant - All Saints PCC has a 5 year Mission Partnership Agreement with St Gabriels PCC. A £25,000 grant received from the Sheffield Diocesan Board of Finance in 2019 is being used equally over the 5 years to 2023.

Mission & Other funds – donations or grants received for specific purposes and which are only spent on those purposes.

Youth fund - Donations and other funding for the purpose of supporting youth activities such as the annual House Party and in 2021 for a Youth Minister

Endowment Funds are assets held permanently by the PCC, with any income earned from investments used for the purposes for which the funds were established.

15. Fund reconciliation - continued

Restricted funds - prior year	Balance at 01/01/2020 £	Income £	Expenditure £	Transfers £	Gains / (losses) £	Balance at 31/12/2020 £
Restricted:						
Churchyard fund	93,289	19,434	(18,319)	-	-	94,404
Augmentation trust fund	-	4,751	(4,751)	-	-	-
Assigned Fees fund	-	3,030	(3,030)	-	-	-
Connected Church fund	3,372	620	(2,000)	518	-	2,510
St Gabriels: Kick Start fund	20,000	-	(5,000)			15,000
Mission & Other funds	201	9,947	(8,570)	-	-	1,578
Youth fund	-	2,860	(351)	4,253	-	6,762
	116,862	40,642	(42,021)	4,771	-	120,254
Endowment:						
Churchyard fund	243,126	-	-	-	16,719	259,845
Augmentation trust fund	158,701	-	-	-	10,913	169,614
Houghton fabric fund	50,242	-	-	-	3,454	53,696
Choristers fund	12,460	-	-	-	857	13,317
	464,529	-	-	-	31,943	496,472

C) Transfers between funds

During the year the following transfers between funds were made in support of the PCC funding its operations:

Between General and Designated Funds	From	To	£
To cover PCC net costs into the Whirlow Partnership	General	Whirlow	2,118
To cover the net loss on the operation of our Parish Halls in 2021	General	Parish Halls	10,071
To create an Estates Designated fund at £105,000 at 31 December 2021	General	Estates	48,179
To purchase fixed assets in 2021	General	Fixed Assets	647

16. Analysis of net assets by fund

	Unrestricted free funds	Unrestricted designated funds	Restricted funds	Endowment funds	Total
	£	£	£	£	£
Fixed assets for church use	-	1,576,680	-	-	1,576,680
Fixed assets investments	-	-	-	567,497	567,497
Current assets	207,073	116,119	131,723	-	454,915
Current liabilities	(39,007)	(8,721)	(3,071)	-	(50,799)
Long-term liabilities	-	(2,180)	-	-	(2,180)
Fund balance	168,066	1,681,898	128,652	567,497	2,546,113

Analysis of net assets by fund - prior year

	Unrestricted free funds	Unrestricted designated funds	Restricted funds	Endowment funds	Total
	£	£	£	£	£
Fixed assets for church use	-	1,243,926	-	-	1,243,926
Fixed assets investments	-	-	-	496,472	496,472
Current assets	197,438	157,222	123,919	-	478,579
Current liabilities	(31,266)	(6,222)	(3,665)	-	(41,153)
Long-term liabilities	-	-	-	-	-
Fund balance	166,172	1,394,926	120,254	496,472	2,177,824

Sufficient resources are held in an appropriate form to enable each fund to be applied in accordance with the restrictions imposed by the donors.

17. Capital commitments

The church had commitments as follows:	2021	2020
	£	£
Contracted for but not provided in these financial statements	36,386	22,991

All repairs to both conscerated and unconsecrated property are written off in the year in which they are incurred and are not "capitalised". This note confirms financial commitments related to work on properties for which the PCC has responsibility at the balance sheet date.

During 2021 major repairs have taken place to the church roofing, porches and guttering at a total cost to date of £93,400 (including VAT). There have been delays in obtaining some of the necessary materials due to supply chain issues as a result of the pandemic. Our architects have assessed around £10,600 of work (including fees) to bring the project to completion. In July 2021 PCC approved a major repair and upgrade to the lighting in church but our contractor has suffered major delays in obtaining the specialist parts from overseas. This work at a total cost of nearly £24,000 is rescheduled for spring 2022.

The Quinquennial inspection of the Church Buildings which was due in 2020 is now scheduled to take place in May 2022 as it was agreed with our architects that the inspection should wait until the current major works were completed.

The last Quinquennial inspection of the Halls was in 2019. Limited emergency work to the roof and internal plaster work took place in 2021. More extensive work is deferred pending wider decisions by PCC on the use of the halls.

The last Quinquennial inspection of the Chapel of the Holy Spirit and adjoining building at Whirlow was in 2019. Limited repair and improvement work was recommended, reflecting the major redvelopment which took place in 2017. During 2021 repairs to the flat roof took place.

18. Church Workers Pension Fund

Ecclesall PCC participates in the Pension Builder Scheme section of the Church Workers Pension Fund (CWPF) for lay staff. CWPF is administered by the Church of England Pensions Board, which holds the CWPF assets of the schemes separately from those of the Employer and the other participating employers.

CWPF has two sections:

1. the Defined Benefits Scheme
2. the Pension Builder Scheme, which has two subsections;
   a. a deferred annuity section known as Pension Builder Classic, and,
   b. a cash balance section known as Pension Builder 2014.

Pension Builder Scheme
Both sections of the Pension Builder Scheme are classed as defined benefit schemes.

Pension Builder Classic provides a pension, accumulated from contributions paid and converted into a deferred annuity during employment based on terms set and reviewed by the Church of England Pensions Board from time to time. Discretionary increases may also be added, depending on investment returns and other factors.

Pension Builder 2014 is a cash balance scheme that provides a lump sum which members use to provide benefits at retirement. Pension contributions are recorded in an account for each member. Discretionary bonuses may be added before retirement, depending on investment returns and other factors. The account, plus any bonuses declared is payable, unreduced, from age 65.

There is no sub division of assets between employers in each section of the Pension Builder Scheme.

The scheme is considered to be a multi-employer scheme as described in Section 28 of FRS 102. This is because it is not possible to attribute the Pension Builder Scheme's assets and liabilities to specific employers and means that contributions are accounted for as if the Scheme were a defined contribution scheme. The pensions costs charged to the SoFA in the year are contributions payable. 2021: £9,908 (2020: £11,527)

A valuation of the Pension Builder Scheme is carried out once every three years. The most recent valuation was carried out as at 31 December 2019. The next valuation is due as at 31 December 2022.

For the Pension Builder Classic section, the valuation revealed a deficit of £4.8m on the ongoing assumptions used. At the most recent annual review, the Board chose to grant a discretionary bonus of 3% following improvements in the funding position over 2021. There is no requirement for deficit payments at the current time.

For the Pension Builder 2014 section, the valuation revealed a surplus of £5.5m on the ongoing assumptions used. There is no requirement for deficit payments at the current time.

The legal structure of the scheme is such that if another employer fails, Ecclesall PCC could become responsible for paying a share of that employer's pension liabilities.

19. Related Party Transactions
The Charities SORP (FRS 102) defines "Related Parties" as the charity's Trustees and their close family members

The Trustees are the voting members of PCC as listed on page 2 of the legal and administrative information section of these accounts.

Donations from Trustees (including close family members)
The total amount of donations (excluding tax recoverable) made without conditions to the church by the Trustees was £55,594. (2020: £69,434).

The total amount of donations (excluding tax recoverable) made into Restricted Funds by the Trustees was £14,998. (2020: £1,755). All these donations were to existing funds for ongoing and regular activities of the church.

Where a Trustee has served for part of the year only those donations falling within the period that they were a Trustee are included.

19. Related Party Transactions - continued

Payments to Related Parties

No Trustees were paid for assisting at services or events in 2021. (2020: One Trustee paid £34)
No spouses of Trustees received any payment in 2021. (2020: One spouse of a Trustee was paid a total of £33 for officiating at services.)

The remuneration of Trustees who are paid staff is disclosed under note 10.

20. Reconciliation of net income to net cash flow from operating activities

	2021 £	2020 £
Net income for year	18,289	41,538
Interest (receivable)	(15,418)	(14,475)
Depreciation and impairment of tangible fixed assets	17,421	19,513
Loss on disposal of tangible fixed assets	472	193
(Gains) on investments	(71,025)	(31,943)
Decrease/(increase) in debtors	615	(5,914)
Increase /(decrease) in creditors due within 1 year	9,646	(9,859)
Increase in creditors due after 1 year	2,180	-
Net cash flow from operating activities	(37,820)	(947)

21. Analysis of cash and cash equivalents

	As at 1 January 2021 £	Cashflows £	Other non-cash changes £	As at 31 December 2021 £
Cash and cash equivalents:				
Cash	217,208	(23,060)	-	194,148
Short term deposits	224,243	11	-	224,254
Total	**441,451**	**(23,049)**	**-**	**418,402**

22. Related Charity

On 15 November 2021, All Saints PCC became the sole corporate trustee of another charity, The Taylor Institution (Registered Charity number 226122) which at 31 December 2021 had net assets of £29,824. There is no share capital. As noted in the Accounting Policies, this charity is not consolidated within the results of The Parochial Church Council of the Ecclesiastical Parish of Ecclesall Sheffield in line with Charity Reporting guidelines.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ECCLESALL, SHEFFIELD

England & Wales - Charity number 1128859

Accounts

ALL SAINTS
ECCLESALL

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ECCLESALL SHEFFIELD

REPORTS AND FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2020

Registered Charity No. 1128859

Loving God. Living Life. Sharing Faith.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ECCLESALL SHEFFIELD

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THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ECCLESALL SHEFFIELD

LEGAL and ADMINISTRATIVE INFORMATION

Charity number	1128859
Address	Church Halls Ringinglow Road Sheffield S11 7PP
Auditors	Hawsons Chartered Accountants Statutory Auditor Pegasus House 463a Glossop Road Sheffield S10 2QD
Bankers	Yorkshire Bank plc 681 Chesterfield Road Sheffield South Yorkshire S8 0RY

Officers of the Parochial Church Council (PCC)

Chair	Sarah Leighton	(T)	To 21 October 2020
	Ruth Watkin	(T)	From 22 October 2020 to 20 January 2021
	The Revd. Canon Mark Brown	(T)	From 21 January 2021
Vice Chair	The Revd. Dan Christian	(T)	Joint Vice Chair to 20 January 2021
	The Revd. Beth Keith	(T)	Joint Vice Chair to 20 January 2021
	Ruth Watkin	(T)	From 21 January 2021
Secretary	Emily Jackson	(T)	
Treasurer	Ann Hawkes	(T)	To 10 February 2020
	Julia Newton	(T)	From 15 June 2020 Deputy Treasurer from 27 January 2020
Giving Treasurer	Roger Manterfield		
Electoral Roll Officer	Stuart King		

Key (T) = Trustees

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ECCLESALL SHEFFIELD

LEGAL and ADMINISTRATIVE INFORMATION - continued

Trustees (Voting Members of Parochial Church Council)

Oversight Minster & Priest in Charge	The Revd. Canon Mark Brown	From 21 January 2021
Associate Vicars	The Revd. Dan Christian The Revd. Beth Keith	
Church Wardens	Sarah Leighton	To 21 October 2020
	Ruth Watkin	
	David Coleshill	From 21 October 2020
Deanery Synod Representatives	Tim Robinson	
	Vicky Vidler	To 5 February 2020

Elected Representatives

David Coleshill	E	Deputy warden to 21 October 2020
Julia Newton	E	Deputy warden to 21 October 2020
Alison Fletcher	E	Deputy Warden From 15 June 2020
Richard Bylth	E	Deputy Warden From 15 June 2020
Sue Blaby	E	To 21 October 2020
Alan Cantrell	E	
Jenny Coleman	E	To 21 October 2020
Richard Donkin	E	To 21 October 2020
Kelly Feast	E	
Kate Gerrish	E	From 21 October 2020
Michael Gordon	E	
Jonathan Hattersley	E	To 21 October 2020
Ann Hawkes	E	To 10 February 2020
Rod Ismay	E	
Emily Jackson	E	
Julia Newton	E	
Eric Phillips	E	
Bev Popplewell	E	To 21 October 2020
Lesley Snell	E	
Kathryn Walker	E	
Alison Woodman	E	

Co-opted Member	Kate Gerrish As Parish Safeguarding Officer	Until elected on 21 October 2020

Ex Officio Non Voting Members of the PCC

Clerks in Holy Orders beneficed in or licensed to the Parish	The Revd. Alistair Stevenson	Associate Vicar to 30 June 2020
	The Revd. Stephen Hunter	SSM Associate Minister

Key (E) = Elected Representative

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ECCLESALL SHEFFIELD

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020

The members of the Parochial Church Council ('PCC') are pleased to present their report and financial statements for the year ended 31 December 2020.

1. Structure, governance and management

PCC

The PCC is a corporate body established by the Church of England. It is part of the Ecclesall Deanery within the Diocese of Sheffield. The PCC operates under the Parochial Church Council Powers Measure. PCC is a Registered Charity.

All regular Church attendees are encouraged to register on the Electoral Roll and are able to stand for election to the PCC providing they meet the requirements of the Charity Commission and Church of England, and are not disqualified under the Church Representation Rules. The method of appointment of trustees is set out in the Church Representation Rules. Trustees are offered training to support their membership of PCC.

The PCC is responsible for setting the overall mission and vision of the Church, for ensuring that money is spent wisely and appropriately, for employing staff and for looking after all church property.

The full PCC formally met twice in person prior to the start of the restrictions resulting from the Covid-19 pandemic and then formally met a further five times via Zoom. All members of PCC had access to Zoom and were able to receive papers electronically, so allowing all members to fully participate in the meetings. Taking the seven meetings together there was average attendance of 85.0% (2019 - 83.4%). PCC also held an away morning in February 2020 with 73.5% attendance.

Given the wide range of responsibilities undertaken by PCC it is supported in its work by a number of committees and groups each dealing with particular areas as follows:

PCC Executive Committee

This is the Standing Committee of PCC. It transacts the business of the Church between PCC meetings and with the Estates Commitee has shared oversight of property improvement and maintenance. It usually consists of the vicar (chair), the two church wardens and treasurer plus a minimum of two elected members of the PCC, with the operations manager, the associate vicars and deputy warden(s) in attendance. The committee reports to the PCC via minutes of its meetings. The Committee met on a regular basis during 2020 usually chaired by Sarah Leighton, Senior Warden and was particularly focussed on managing issues resulting from Covid-19 restrictions, combined with the church being in a period of Vacancy throughout 2020.

PCC Estates Committee

The Estates Committee acts as an interface between PCC and the day to day management of All Saints estate, including providing advice and recommendations on major estates repairs and developments. The Committee usually consists of a chair, a designated warden, the treasurer, plus another member of the PCC and up to three members of the Church family with appropriate skills, experience or expertise. The Committee reports to the PCC via minutes of its meetings. In attendance, when required, are the Chair of Whirlow Grange Ltd, the Churchyard Volunteer Team Leader and the Operations Manager. The committee met only twice in 2020 primarily reflecting that Covid-19 restrictions significantly delayed work to the fabric of the church.

Treasurer's Group

The Treasurer's Group works alongside and in support of the Treasurer developing sustainable financial policies and procedures in support of good governance and stewardship of church resources and providing technical and professional expertise to support the Treasurer in the preparation of financial reports and assessments to PCC. During 2020 the group met five times with a focus on updating policies, investment of funds and a competitive tendering process for our auditors. The membership consists of the Vicar or Associate Vicar, Treasurer, Giving Treasurer, a member of the PCC (appointed by the PCC) and up to three Non-PCC members with appropriate skills and experience. It reports to PCC by way of relevant papers.

"Beyond Ecclesall" Mission Support Group

The group exists to promote Christian mission beyond the normal local, social, pastoral and evangelistic and ecumenical responsibilities of the Church Family. It seeks to implement the mission support policy approved by PCC and to make recommendations to the Vicar on the distribution of the annual budget for mission support approved by PCC. The group is chaired by a member of PCC, with at least one other member being a member of PCC and with 6 to 8 other members. It reports to PCC by via minutes of its meetings which happen at least 3 times a year.

Task & Finish Groups

In June 2020, PCC approved the establishment of three time limited "task and finish" groups to undertake specific projects. Firstly to support the re-opening of church following the first lock-down. With its work complete, it ceased to meet in the autumn. Secondly to support the re-opening of the Parish Halls and to prepare a report on possible longer term options. The Group finished its work with a report shared with Mark Brown and PCC in February 2021. Thirdly to look at options for fund raising given the financial challenges faced as a result of Covid-19. Within the restrictions, three successful activities were able to take place. PCC agreed at its meeting in February 2021 that this group would continue to meet as part of normal activities going forward.

Related Trusts and Charities

The Taylor Institution (Reg. Charity 226122) provides grants to poor people in the Ecclesall Bierlow area, who are members of the Church of England. The Vicar of All Saints Ecclesall was the sole trustee of the charity until 5 September 2019. Subsequently no grants have been made but work is ongoing with help and direction from the Charity Commission for the PCC to become Corporate Trustee. This will improve the governance of the Charity and allow grants to be made, overseen by our new Oversight Minister.

2. Objectives and activities

The Church's main objective is the promotion of the Gospel of our Lord Jesus Christ according to the doctrines and practices of the Church of England.

All Saints PCC has the responsibility of co-operating with the incumbent in promoting within the ecclesiastical parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical and in support of our calling to be:

A vibrant, missional, multi-generation Christian community worshipping the God who is Father, Son and Holy Spirit, living our daily lives in worship and sharing our faith with Ecclesall and beyond.

At the start of 2020, we had formally been in a Vacancy (that is with no incumbent) since September 2019. Due to a moritorium on the appointment of new incumbents across the Diocese, we also had been given no timetable for when we might advertise for a new vicar. This meant that PCC felt it was difficult to set any major new objectives and in particular plan substantive new developments for 2020. PCC determined that the focus should be on maintaining the wide range of services and activities that take place at All Saints.

3. Achievements and performance

2020 has been a challenging year for All Saints, just as it has for many churches. As well as being in Vacancy all year, from March 2020 we needed to work through all the changes and demands brought about by the global pandemic of Covid-19. We had to adapt to how we could provide services, activities and pastoral care to both the church family and our wider community as restrictions have changed throughout the year. PCC would like to formally record our thanks in this Trustees' Report for all the hard work by our ministry and operations staff and by our many volunteers in support of our calling. We have seen many marvellous new and imaginative responses to provide services, activities and pastoral care during these extraordinary and challenging months of 2020.

The staff team, working closely with the Churchwardens and PCC, responded to the changing circumstances including providing services, prayer and reflection resources on line, opening and closing our church and halls buildings as we were able, providing resources to those members of the church family with no digital access and caring pastorally for members of the church family, particularly those struggling with the impact of the pandemic.

PCC continued to meet to oversee and sometimes take very difficult decisions relating to our finances, staffing and work to our church buildings. We are grateful to members of our operations team who continued to work to keep necessary financial and other operational matters functioning.

Early in 2020 PCC approved emergency repairs to the church particularly to prevent further water ingress after problems worsened over winter 2019/20. Unfortunately the Covid-19 restrictions and then supply issues prevented the planned work from taking place and this is being scheduled for as early as possible in 2021. PCC also approved major repairs to the nave roof and gutterings in response to the 2015 Quinquennial Report, which also are deferred into 2021.

A major highlight of the year was when we were able to advertise for our Oversight Minister and Priest-in-Charge at All Saints. PCC records our thanks in particular to our two Parish Representatives who were so integral to the recruitment process. Interviews took place on 28th September and on Sunday 25th October, the announcement was made that The Revd. Canon Mark Brown had been appointed. Mark's licensing service took place on 21 January 2021 via Zoom and we look forward to him leading us in a new season at All Saints.

Church membership

There were 338 Church members on the Electoral Roll as at 31 December 2020. (2019 – 341). The Covid-19 pandemic means that an average weekly attendance in the church building at All Saints during the year is not a meaningful figure. We were able to be open during October 2020 which is when the Church of England request attendance information. This showed an average Sunday attendance of 76 and of 16 at Tuesday morning services at the Chapel of the Holy Spirit, Whirlow. (2019: Average at All Saints was 400 + 40 at the Chapel of the Holy Spirit). There were 214 households in December 2020 in the pledged giving scheme making regular gifts (2019: 230).

Worship and prayer

Daily Prayer normally takes place in the church on mid weekdays with up to 5 services of public worship each Sunday and one on a Wednesday. In addition, on Sundays there is a pattern of services at the Chapel of the Holy Spirit and youth-orientated worship events in the halls. There is a weekly reflective service of Holy Communion at the Chapel of the Holy Spirit on Tuesday mornings. This pattern has been interrupted and effected by Covid-19, with the church being shut during lockdown from 16 March 2020 and services being moved online. The church reopened for private prayer at the beginning of June 2020, opening on a Wednesday and a Sunday morning, and services allowing for limited attendance began in July 2020. These services took place during a Sunday morning and ran alongside the service that continued to be delivered online. They continued through to Christmas Day with some additional services both on line and in church during Advent apart from during "lockdown 2".

The Ministry team, supported by church family members, have provided a range of prayer and reflection resources both on line and in hard copy since the start of the pandemic in 2020 and continue to do so. The prayer labyrinth walk created by our church yard volunteers has proved popular. Starting with our celebrations for Harvest and continuing with themes for Remembrance, Advent and Christmas we have been reaching out and seeking to bless our local community with our theme of "church inside out" with displays and messages along the public footpath which runs through our church yard. We are encouraged by the many positive responses we have received and continue with these activities in 2021. PCC thanks members of the 'creative team' and all those who have contributed.

PCC is grateful to Revd. Beth Keith for taking on temporary responsibility from July 2020 for the oversight of our worship and music ministry following both Revd. Alistair Stephenson and David Onac, Director of Choral Music, moving to new roles away from All Saints at the end of June. The introduction of "live streaming" of services has presented a range of technical challenges and remains "work in progress".

Programme of Events

The programme of 'in person' events for 2020 was significantly impacted by Covid-19. Throughout 2020, the church continued to provide a weekly and, at times, daily presence via social media. Daily reflections were provided throughout Lent and Advent. Our Small, Echo and Youth Groups have found a variety of ways of continuing to stay in touch and provide fellowship, friendship and care. With the easing of restrictions over the summer, two successful "Open Gardens" weekends were held allowing church family members to safely meet in a socially distanced way and at the same time raise funds for the church. Activities for our Children and Youth are discussed under those headings.

Pastoral Care

Under the leadership of Revd. Dan Christian and Sue Blaby, All Saints has a team involved in and committed to developing Pastoral Ministry with staff and many others reaching out and offering care to church members and the local community. The team have been particularly pro-active during all the restrictions of 2020 in making contact with those living on their own.

Childrens Ministry

Working with Revd. Dan Christian, Children's Minister, Rosie Blackett, ably continues to develop the children's ministry throughout the church and in her role as school chaplain at Clifford All Saints School. Rosie found new ways to do this during the pandemic including delivering, a very successful online Holiday Club in August. Ruth Ling supported Rosie as Toddlers' Assistant until the closure of the Toddlers' Group in March 2020 due to the Covid-19 pandemic.

Youth Ministry

Youth ministry, led by Revd. Dan Christian, has largely taken place "on line" with monthly in person services when restrictions allowed. Sadly House Party scheduled for April 2020 had to be cancelled due Covid-19 restrictions. After careful consideration, the PCC advertised for a part time Youth Minister during 2020 but were unsuccessful in all attempts to appoint. PCC will be reviewing options in early 2021.

Whirlow

On site activities in the Chapel of the Holy Spirit were severely affected by Covid-19 restrictions but Whirlow Grange Ltd operated a diverse programme of on line events. Reflective Communion Services restarted in October 2020, following the opening of the Chapel for private prayer over the summer. There was a moving exhibition " together in isolation" available for viewing. The peaceful grounds surrounding the Chapel were open throughout the year for those seeking a tranquil space for prayer and reflection.

Mission and Evangelism

All Saints remained fully committed to Mission and Evangelism during 2020. We pray for, participate in and give financial support to local, national and international projects and individuals. It was disappointing that the planned visit by church family members to our connected church in Tanzania in May 2020 had to be cancelled due to the pandemic. Our Mission Weekend still took place, albeit on line, with fund raising through a highly enjoyable "quiz night".

Ecumenical relationships

Members of staff meet with leaders of other local churches and from churches across the city. The Chapel of the Holy Spirit at Whirlow is a postive ecumenical arrangement. We are in a mission partnership with St Gabriel's in Greystones. The Revd Alistair Stevenson was half time Associate Vicar at All Saints and half time Priest in Charge at St. Gabriel's until the end of June 2020, at which point he became full time Priest in Charge at St. Gabriel's. We have run some joint services and events during 2020.

Deanery Synod

We had Lay and Clergy members attend Deanery Synod meetings and events specifically arranged as part of the Diocese's implementation of the "Renew, Release, Rejuvenate" strategy, with PCC also providing feedback on the proposals relating to Mission Partnership Areas and the deployment of clergy as part of this strategy.

Volunteers

PCC remains grateful for the services of numerous volunteers who cover a wide variety of roles including Church Wardens, Treasurer, PCC Secretary, Giving Treasurer, Parish Safeguarding Officer, Readers, PCC members, Sidespeople and Welcomers, Home Group Co-ordinators and Leaders, and many other roles. Ordained, licensed and approved ministers and preachers lead and preach at services on a regular basis.

Public Benefit

The range of activities in our church provides clear tangible benefits to our community by:

- The provision of a full range of services, in the open evangelical tradition, available to all.
- Pastoral work, including visiting the sick, distressed and bereaved in the community and through our links with St Luke's Hospice.
- Teaching of the Christian faith through sermons, courses, special events and youth groups and religious assemblies in local schools.
- Providing facilities through the use of the Parish Halls to a large variety of groups, including Pre-school, Mother and Toddler Groups, uniformed organisations, musical and theatre groups etc.

4. Financial Review

In the 2020 Stewardship Appeal back in autumn 2019, PCC set out draft budget proposals for the financial year ahead. Mindful of our stewardship responsibilities at at time of uncertainty, in that we were already in Vacancy with no clear idea of when that may end, PCC proposed a budget that would allow all our main activities to continue but did not set out to implement new developments or activities that would require additional funding. PCC sought a modest increase in regular giving from the church family to support our activities and at the same time set out clear plans for how the £295k unrestricted reserves of the church would be used over the next 2 years. £150k of these were set aside for the significant repairs required to our church and halls buildings.

The Covid-19 pandemic resulted in a range of challenges affecting most of our planned activities in 2020, which in turn significantly impacted on our finances. This has meant that in many areas our income and our expenditure has been very different to that which we envisaged and planned for. PCC, advised by our Treasurer, who undertook substantial additional work during the year, have regularly monitored our finances and taken a number of difficult decisions in order to ensure that we ended 2020 in a stable financial position. The Church Family have received a number of updates on our finances and the decisions taken and in particular these were set out in a presentation by our Treasurer at the delayed APCM on 21 October 2020 and as part of the request for one off gifts by the church family on Offering Sunday in October 2020.

PCC is very thankful that so many of our church family were able to continue with their regular giving during 2020. While we did not achieve the £15k increase we planned for, when gift aid is included, regular giving was £396.5k and so consistent with the £395.5k in 2019. The financial statements, however, show that income from the hire of our halls, and also hire of church, trading activities, weddings and funerals was substantially lower than in 2019. (£64.5k lower in total at £48.8k compared to £113.2k). This reflects the closure of our buildings and the social distancing measures in place. Where possible and appropriate, PCC agreed steps to reduce expenditure to mitigate against this lower income for example placing staff "on furlough" and pausing contracts for certain support services as well as minimising on the use of utlities. Nevertheless, as shown in note 15, which indicates our income and expenditure by funds, we made a net loss of £29k on the operation of our parish halls. Unfortunately we were not eligible for any discretionary Government Grants.

At the September meeting of PCC we considered forecasts for 2020 which indicated that without additional action we could end the financial year with a £75k operational deficit (that is before any investment gains). As a result, PCC made the difficult decision not to pay the remaining 3 months (£35k) contribution into the Diocesan Common Fund and also decided to replace the usual autumn stewardship appeal with a request to the Church Family to pray for God's provision for All Saints as we faced the financial challenges of Covid-19, and if they were able, to make a "one off" gift. PCC gives thanks for God's faithful provision through the generosity of the church family. When Gift Aid is added, in response to Offering Sunday we raised £45k. These two actions, together with further expenditure savings in "lock down 2", meant the final position was a £25k operational surplus. The Statement of Financial Activities shows for Unrestricted Funds a surplus of £11k, after also taking into account £14k of major repairs.

Reserves policy

As part of our reserves policy, PCC reviews our reserves position on a regular basis .

Our aim is to maintain **unrestricted reserves** at a sufficient level to ensure financial resilience and sustainability, including protecting us against key risks identified in our risk register. The most significant continue to be the cost of repairs to our church building and also for 2021, ongoing income loss due to continuing Covid-19 restrictions. Our aim is to achieve an appropriate balance between financial resilience and stepping out in faith to use our funds in support of the mission of the church.

We believe that we should look ahead over at least a two year planning period, but that as a minimum we should seek to have sufficient reserves for the financial year ahead. The table below summarises the position at the time of signing this Trustees' Report. We assess we need £293k, leaving a balance of £24k for use for activities in support of our mission. Subsequent to the year end we have received up to 10 May 2021 notification of unrestricted legacies totalling £21k which increases our unrestricted reserves by this amount.

Reserves policy (continued)

Reserves Required at 1 January 2021

	£	£
Church Activities		
2021 Budget: Planned Deficit on Church & Halls Activities	24,000	
Reserve for operational risks during 2021 including further impact of Covid-19 restrictions on our activities and income	40,000	
Reserves set aside for 2022 to manage risks such as income not increasing to cover ongoing expenditure	45,000	
Remaining commitment re. St Gabriels Mission Partnership - payable between January 2021 and June 2023	34,000	
		143,000
Estates		
Fund for major repairs to the Church -deferred from 2020 due to Covid-19 restrictions. We will seek Grants to support the works and hence supplement this reserve.	140,000	
For repairs to other properties	10,000	
		150,000
Total		**293,000**
Unrestricted Funds Available (note 1 below)		**317,000**
Balance of Reserves available for new developments		24,000

Note 1: PCC defines Unrestricted Reserves as general funds and designated funds held in liquid form. Thus we exclude any funds which could only be realised by the disposal of the fixed assets held for charitable use such as the properties we own.

The Total Funds of the Church are made up as follows:	£	£
Endowment Funds: Investments held permanently to produce income for the specific use of maintaining the churchyard, church fabric, supporting church music and contributing to the Diocesan Stipend Fund.		496,472
Restricted funds held for specific purposes.		120,254
Designated funds held in the form of tangible fixed assets		1,243,926
Unrestricted funds held in liquid form:		
General Funds	166,172	
Designated Funds	151,000	
		317,172
		2,177,824

Investment policy

PCC agreed an updated investment policy at its meeting in February 2021 as follows:

The PCC holds property in the form of housing for our Associate Vicars and the parish halls to assist in the mission of the church including outreach to the church family and wider community. Each property is professionally valued at market value every three years. They are subject to periodic inspections to ensure that the PCC is appraised of repair and maintenance requirements, so that these can be considered as part of the wider estates programme of work.

All Endowment Funds are held either by the PCC or in trust on behalf of the PCC by the Diocesan Board of Finance, in the CBF Church of England Funds managed by CCLA Investment Management Limited. The objective is to ensure security and a good long term investment return. PCC has determined a medium risk profile and the funds are mainly invested in equities with other asset classes represented. The funds are invested in accordance with the Church of England's ethical policy.

The PCC's approach to investing other funds not required for immediate use, is to place these either in cash deposit accounts or investment funds with CBF Church of England Funds, to ensure a balance between ready access to working capital and achieving a reasonable financial return.

5. Future Plans

PCC has identified the following priorities for 2021.

i Identify and implement a mission activity, involving the whole parish family, for the local community from June 2021 onwards

ii Seek a safe and healing environment where the effects of the pandemic can be addressed sensitively but significantly for our church family members and in connection with the wider community

iii Led by Mark Brown, our new Oversight Minister, explore the best direction and shape of the church's mission and ministry. To encompass all areas of our multi-generational activities as we emerge from lock down restrictions, including continuing to consider the future direction for our church halls following the initial analysis work by the task & finish group in 2020.

iv Review the best way to engage in public worship including the balance of on line and physical acts of worship

v Advertise and seek to appoint a Youth Minister for the autumn with House Party 2021 rescheduled for October.

vi Ensure the significant repairs to our church building for which we have DAC approvals are completed. Then direct attention to understanding the internal repair requirements and any new issues emerging from the quinquennial inspection due to take place in 2021.

vii Continue to explore the emerging and established links with the wider Diocesan family with respect to our place in local mission partnerships and the aspiration to be a resourcing church.

viii Explore how the Parish Church Family can generate social and relational positive outcomes recognising our place within the wider local community of Ecclesall and further afield; this to set the Church in its context and for us all to build networks of trust and partnership so mission and ministry is enhanced.

ix Launch our first annual initiative at our APCM and ensure that this is pursued and followed through

6. Trustees' responsibilities statement

As trustees, the members of the PCC are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the members to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the PCC and of the incoming resources and application of resources of the PCC for that period. In preparing these financial statements, the members are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP FRS 102;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the PCC will continue to operate.

The members are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the PCC and to enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the PCC and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the members are aware:
- there is no relevant audit information of which the PCC's auditors are unaware;and
- the trustees have taken all reasonable steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Approved by the PCC on 10 May 2021 and signed on their behalf by The Reverend Canon Mark Brown, Chair PCC

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ECCLESALL SHEFFIELD

Opinion

We have audited the financial statements of the Parochial Church Council of the Ecclesiastical Parish of Ecclesall Sheffield ("the charity") for the year ended 31 December 2020 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of cash flows and the notes to the financial statements including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2020 and of its incoming resources and application of resources in the year then ended;
- have been properly prepared in accordance with the United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least 12 months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the trustees' report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained in their report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ECCLESALL SHEFFIELD (continued)

Matters on which we are required to report by exception (continued)

- the information given in the trustees' report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of financial statements and being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material mistatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

The charity is subject to laws and regulations that directly and indirectly affect the financial statements. Based on our understanding of the charity and the environment it operates within, we determined that the laws and regulations which were most significant included FRS 102, Charities Act 2011 and Health and Safety regulations. We considered the extent to which non-compliance with these laws and regulations might have a material effect on the financial statements, including how fraud might occur. We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principal risks were related to the posting of inappropriate journal entries to improve the charity's result for the period, and management bias in key accounting estimates.

Audit procedures performed by the engagement team included:

- Discussions with management and those responsible for legal compliance procedures within the charity to obtain an understanding of the legal and regulatory framework applicable to the charity and how the charity complies with that framework, including consideration of known or suspected instances of non-compliance with laws and regulations and fraud;
- Reviewing minutes of Trustee meetings;
- Identifying and assessing the design effectiveness of controls that management has in place to prevent and detect fraud and non-compliance with laws and regulations;
- Challenging assumptions and judgements made by management in their significant accounting estimates.
- Identifying and testing journal entries, in particular any journal entries posted with unusual account combinations or posted by senior management.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ECCLESALL SHEFFIELD (continued)

Auditor's responsibilities for the audit of the financial statements (continued)

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities.This description forms part of our auditor's report.

Hawsons Chartered Accountants is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with the Charities Act 2011. Our audit work has been undertaken so that we might state to the trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Hawsons

Hawsons Chartered Accountants
Statutory Auditor

Pegasus House
463a Glossop Road
Sheffield
S10 2QD

13 May 2021

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ECCLESALL SHEFFIELD

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Endowment Funds 2020 £	Total 2020 £	Total 2019 £
Income and endowments from:						
Donations and legacies	2	465,967	13,452	-	479,419	539,320
Charitable activities	3	49,019	14,997	-	64,016	99,904
Other trading activities	4	25,167	-	-	25,167	64,645
Investments	5	2,282	12,193	-	14,475	16,879
Total income and endowments		542,435	40,642	-	583,077	720,748
Expenditure on:						
Charitable activities						
- Grants made	6	(17,578)	(10,570)	-	(28,148)	(33,162)
- Other missional giving	7	(130,199)	(5,000)	-	(135,199)	(111,418)
- Activities directly relating to the work of the church	8	(383,684)	(26,451)	-	(410,135)	(596,608)
Total expenditure		(531,461)	(42,021)	-	(573,482)	(741,188)
Net gains/ (losses) on investments		-	-	31,943	31,943	73,199
Net income / (expenditure)		10,974	(1,379)	31,943	41,538	52,759
Transfers between funds	15	(4,771)	4,771	-	-	-
Net gains/ (losses) on revaluation of fixed assets		-	-	-	-	(1,215)
Net movement in funds		6,203	3,392	31,943	41,538	51,544
Reconciliation of funds:						
Total funds brought forward		1,554,895	116,862	464,529	2,136,286	2,084,742
Total funds carried forward		1,561,098	120,254	496,472	2,177,824	2,136,286

All income and expenditure derive from continuing activities.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ECCLESALL SHEFFIELD

BALANCE SHEET
AS AT 31 DECEMBER 2020

	Notes	2020 £	2019 £
Fixed assets			
Tangible assets	11	1,243,926	1,260,101
Investments	12	496,472	464,529
		1,740,398	1,724,630
Current assets			
Debtors	13	37,128	31,214
Short term deposits		224,243	30,041
Cash at bank and in hand		217,208	401,413
		478,579	462,668
Creditors: amounts falling due within one year	14	(41,153)	(51,012)
Net Current assets		437,426	411,656
Total net assets		2,177,824	2,136,286
Charity Funds			
Unrestricted funds	15	1,561,098	1,554,895
Restricted funds	15	120,254	116,862
Endowment funds	15	496,472	464,529
Total funds		2,177,824	2,136,286

Approved by the Parochial Church Council on 10 May 2021 and signed on its behalf by:

The Reverend Canon Mark Brown, Oversight Minister and Chair of PCC

The notes on pages 17 to 31 form an integral part of these financial statements.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ECCLESALL SHEFFIELD

STATEMENT OF CASH FLOWS
AS AT 31 DECEMBER 2020

	Note	2020 £	2019 £
Cash flow from operating activities	**20**	(947)	(114,495)
Interest paid		-	(324)
Net cash flow from operating activities		(947)	(114,819)
Cash flow from investing activities			
Payments to acquire tangible fixed assets		(3,531)	(439,791)
Proceeds on sale of fixed assets		-	350,000
Interest and dividends received		14,475	16,879
Net cash flow from investing activities		10,944	(72,912)
Net increase / (decrease) in cash and cash equivalents		9,997	(187,731)
Cash and cash equivalents at 1 January 2020		431,454	619,185
Cash and cash equivalents at 31 December 2020		441,451	431,454
Cash and cash equivalents consists of:			
Cash at bank and in hand		217,208	401,413
Short term deposits		224,243	30,041
Cash and cash equivalents at 31 December 2020		441,451	431,454

1. Summary of significant accounting policies

(a) General information and basis of preparation

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Practice.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity and are rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

(b) Funds

Unrestricted Funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purposes of the PCC. These include funds designated for a particular purpose by the PCC. Designated Funds are detailed in note 15.

Restricted Funds are those funds which the PCC must apply to specific purposes set out by the donor or legal obligations. Restricted Funds are detailed in note 15.

Endowment Funds are assets which must be held permanently by the PCC. The Funds are held in long term investments which are detailed in note 12.

The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the financial statements of church groups that owe their main affiliation to another body or those that are informal gatherings of church members.

(c) Income

Income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Deferred Income relates to events where income relating to attending the events has been received but the events will take place in future accounting periods

1. Accounting Policies - continued

(c) Income - continued

Donations and Legacies

Collections are recognised when received by or on the behalf of the PCC.
Planned giving receivable under Gift Aid donations is recognised only when received.
Income tax recoverable on Gift Aid donations is recognised when the income is recognised.

Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement, the amount due is quantifiable and its ultimate receipt by the PCC is reasonably certain.

Funds raised from events etc are accounted for gross except where expenses are considered to be immaterial.

Charitable Activities and Other Trading Activities

Income is shown Gross. This includes parochial fees for weddings and funerals, income from trading activities such as hire of halls and church and from church events such as holiday club and lunch club. Related expenditure is shown under Charitable Activities - Activities directly relating to the work of the church.

Income from Investments

Dividends and Interest from Bank Deposits and Investments are accounted for when receivable.

Gains and losses on investments

Realised gains or losses are recognised when investments are sold.

Unrealised gains or losses are accounted for on revaluation of investments at 31 December.

(d) Expenditure

Expenditure is recognised as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of obligation can be measured reliably. Expenditure is accounted for on an accruals basis and includes irrecoverable VAT.

Missional Grants

The church supports mission partners in the UK and abroad. The amount of general funding available for mission grants each financial year is determined as a % of regular giving. We accrue for this amount of funding at year end and payments are made to partners the following financial year. Note 6 to the accounts shows the actual payments made in the relevant year.

Many of our partners have been supported by the PCC for a number of years. However, the PCC or the Mission Support Group on behalf of PCC, assesses mission partner funding on an annual basis and is confident that partners would not view that there is an open ended obligation. As a result, only the annual commitment is accounted for in these financial statements.

Other grants made including those from the Restricted Mission Fund and the Connected Church Fund are recognised in the accounts when the decision to make the grant is taken.

1. Accounting Policies - continued

(e) Fixed Assets

Consecrated property and movable church furnishings

Consecrated and beneficed property of any kind is excluded from the accounts by section 10(2)(a) of the Charities Act 2011. This exclusion applies to the consecrated property at Whirlow, Sheffield, (the Chapel of the Holy Spirit), owned by All Saints Ecclesall PCC and held under the custodian trusteeship of the Sheffield Diocesan Board of Finance. The purchase of land at Whirlow and the subsequent building of the Chapel in 1958 was financed out of a generous bequest received from the Estate of Enid Gertrude Hague Deceased.

No value is placed for the accounts on movable church furnishings held by the Oversight Minister and Churchwardens in special trust for the PCC and which require a faculty for disposal since the PCC considers these to be inalienable property. They are listed in the church's inventory which can be inspected at any reasonable time.

All expenditure incurred during the year on consecrated or beneficed buildings and such moveable church furnishings is written off.

Unconsecrated property

Property held by the PCC for continuing use in its work that has not been consecrated or beneficed is valued at market value for existing use. Properties are subject to a professional valuation every three years. The last valuation took place in December 2019.

Other fixtures, fittings and office equipment

Individual items of fixtures, fittings and equipment with a purchase price of £1,000 or less are written off when the asset is acquired, with the exception of computer equipment, which is capitalised regardless of cost.

Items which are capitalised are included at cost and are depreciated over their expected useful life on a straight line basis as follows:
Office equipment including computers – 3 or 4 years
Church & Halls equipment – 4 to 10 years

(f) Investments

Investments with the Central Board of Finance Investment Funds are valued at mid-market value at 31 December.

(g) Tax

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable organisation for UK corporation tax purposes.

(h) Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

2 Income from donations and legacies

	Unrestricted Funds	Restricted Funds	Total funds 2020	Total funds 2019
	£	£	£	£
Regular Giving				
Gift aided	294,129	-	294,129	285,595
Tax Recoverable	73,584	-	73,584	72,935
Non Gift aided	26,768	-	26,768	30,676
	394,481	-	394,481	389,206
Collections at services including tax recoverable	2,065	-	2,065	6,305
	396,546	-	**396,546**	**395,511**
One off Gifts				
Gift aided	38,136	-	38,136	14,850
Tax Recoverable	9,519	-	9,519	3,713
Non Gift aided	6,495	-	6,495	5,000
	54,150	-	**54,150**	**23,563**
Total Giving	**450,696**	-	**450,696**	**419,074**
Donations	4,622	12,952	17,574	41,932
Legacies	-	-	-	41,039
Grants	10,649	500	11,149	37,275
	465,967	**13,452**	**479,419**	**539,320**

This note has been restructured for the 2020 accounts to provide greater clarity on Regular as opposed to One Off Giving. As a result, the 2019 comparatives have been restated to provide information as far as possible on a consistent basis.

£129,634 of the total income of £539,320 was categorised as Restricted in 2019 which reflected how we historically accounted for a proportion of pledged giving. This approach was ceased with effect from 1 January 2020 as it was no longer required.

The total tax recoverable, including on certain donations, was £86,159 (2019: £85,346).

Unrestricted One off Gifts include £45,152 (including tax recoverable) from Offering Sunday in 2020 which replaced the traditional Vision Sunday in October. Church Family members generously responded to the request to consider making a one off gift in response to the financial challenges presented by Covid-19. This replaced being asked to consider increasing their regular giving for the forthcoming financial year.

Unrestricted donations include £2,574 from fund raising activities (2019: £nil)). Restricted donations include for Mission of £8,572 (2019: £2,818) and £2,535 for the annual House Party, which as this could not be held in 2020 will be carried forward as part of the Youth Restricted Fund (2019: £1,565). Also in Restricted funds in 2019 was £31,629 in relation to the Big Church Weekend Away.

Grants include £10,149 from the Government Covid-19 Staff Retention (Furlough) Scheme. (2019: £nil). Grants in 2019 include £25,000 from the Diocese for the Mission Partnership with St Gabriels'.

3. Incoming resources from charitable activities

	Unrestricted Funds	Restricted Funds	Total funds 2020	Total funds 2019
	£	£	£	£
Funeral Fees	6,379	10,173	16,552	19,755
Wedding Fees	93	-	93	6,901
Events	1,993	224	2,217	26,913
Church hire	2,598	-	2,598	6,523
Grave plots	-	4,600	4,600	4,260
Parish Hall lettings	2,115	-	2,115	8,465
Whirlow lettings	1,155	-	1,155	5,030
Trading	1,087	-	1,087	2,722
Other Income	33,599	-	33,599	19,335
	49,019	14,997	64,016	99,904

£26,881 of the total income from charitable activities in 2019 related to Restricted Funds.

Events include childrens' holiday club, lunch club and toddlers within unrestricted funds and youth in Restricted. (In 2019 also the Big Church Weekend Away.)

Other income includes the income received from Whirlow Grange Ltd (WGL) for the salaries of the staff employed by All Saints PCC on WGL's behalf as part of partnership arrangements. The 2019 comparative has been restated for consistency. It also includes in 2020 £7,188 income from St Gabriels PCC towards the stipend of Revd. A Stevenson as part of the mission partnership.

4. Income from other trading activities

	Unrestricted Funds	Restricted Funds	Total funds 2020	Total funds 2019
	£	£	£	£
Parish Hall lettings	23,954	-	23,954	61,685
Whirlow lettings	1,213	-	1,213	2,960
	25,167	-	25,167	64,645

£nil of the total income from other trading activities in 2019 related to Restricted Funds.

5. Income from investments

	Unrestricted Funds	Restricted Funds	Total funds 2020	Total funds 2019
	£	£	£	£
Dividends and interest	2,282	12,193	14,475	16,879
	2,282	12,193	14,475	16,879

6. Grants made

	Unrestricted Funds £	Restricted Funds £	Total funds 2020 £	Total funds 2019 £
Overseas Mission & Charitable Giving:				
- Missionary societies	12,873	2,360	15,233	14,090
- Relief and development agencies	1,905	4,930	6,835	8,660
	14,778	7,290	22,068	22,750
Home Mission & Charitiable Giving	2,800	3,280	6,080	10,412
	17,578	10,570	28,148	33,162

Grants paid in 2020 in excess of £1,000 are shown with comparative figures from 2019.

Church Mission Society	6,500	720	7,220	6,000
Overseas Missionary Fellowship	3,800	200	4,000	3,800
Smithers with Serving in Mission (SIM)	1,100	720	1,820	1,000
Aanandit, Nepal	1,000	720	1,720	700
Mosaic (formerly Foundation for Relief & Reconciliation in the Middle East)	805	720	1,525	804
A Rocha	700	720	1,420	700
St Michael's Buenos Aries	400	720	1,120	300
Connected Church - Tanzania	-	2,000	2,000	4,642
The DATIC Trust (Galeed House)	800	720	1,520	1,075
Christians and Sheffield Schools	1,200	720	1,920	1,005
Oakes Holiday Centre	750	720	1,470	817
	17,055	8,680	25,735	20,843

£15,344 of the total grants awarded in 2019 related to Restricted Funds

7. Other Missional Giving

	Unrestricted Funds £	Restricted Funds £	Total funds 2020 £	Total funds 2019 £
Diocesan Common Fund	106,254	-	106,254	92,227
St Gabriels	23,945	5,000	28,945	19,191
	130,199	5,000	135,199	111,418

Please see note 8 for further details on contributions to the Diocesan Common Fund.

All Saints PCC entered into a Mission Partnership with St Gabriels PCC for 5 years from 1 January 2019. During 2020 The Revd. Alistair Stevenson worked half time as Associate Vicar at All Saints and half time as Priest in Charge at St Gabriels until 30 June 2020. (This arrangement existed all year in 2019.) From 1 July 2020 he has been full time at St Gabriels. The element of his time at St Gabriels funded by All Saints PCC is reported as missional giving. In 2020 £5,000 of this was funded via a kick start grant from the Diocese and hence is shown as restricted expenditure (2019: £5,000).

8. Activities directly relating to the work of the church

	Unrestricted Funds	Restricted Funds	Total funds 2020	2019
Ministry:	£	£	£	£
- Diocesan Common Fund #1	-	-	-	46,667
- Clergy stipends	86,503	-	86,503	90,219
- Clergy housing & expenses	9,497	-	9,497	16,094
- Lay staff salaries & expenses	35,382	-	35,382	48,186
- Contribution to diocesan stipends	-	4,751	4,751	4,613
- Services and ministry costs	5,381	301	5,682	13,822
- Wedding costs & Assigned Fees	-	-	-	2,577
- Funeral costs & Assigned Fees	952	3,030	3,982	5,535
- Events #2	2,403	-	2,403	62,587
- Mission and evangelism costs	64	-	64	606
	140,182	8,082	148,264	290,906
Salaries - Operations Team	97,473	2,496	99,969	93,845
Church running costs	27,217	-	27,217	42,032
Major repairs	13,739	-	13,739	10,504
Trading activities	1,262	21	1,283	3,856
Upkeep of churchyard	-	15,823	15,823	24,064
Parish Hall running costs	27,431	-	27,431	38,114
Whirlow running costs	31,484	-	31,484	28,366
Whirlow development costs	-	-	-	716
Administration expenses	14,011	29	14,040	25,682
Depreciation	19,513	-	19,513	20,549
Loss on disposal of fixed asset	193	-	193	6,970
Governance costs (note 9)	11,179	-	11,179	11,004
	383,684	26,451	410,135	596,608

A number of the 2019 comparatives have been restated to give a consistent analysis with 2020.
£174,332 of the total expenditure in 2019 related to Restricted Funds.

#1 **Diocesan Common Fund:** The PCC's total contribution to the Sheffield Diocesan Board of Finance Common Fund in 2020 was £106,254 (2019: £138,894). In most years our contribution has two elements. The Diocese has confirmed that the annual cost of supporting an incumbent (vicar) for a parish is £70,000. This covers stipend and housing costs, together with other parish support costs. As we were in a Vacancy throughout 2020 this element was £nil. (2019: When we were in Vacancy for 4 months £46,667.) The balance of our Common Fund contribution is to support church families in other parishes in the Diocese and hence is reported under note 7 as "other missional giving". In 2020 this element was £106,254. (2019: £92,227.)

#2 During 2019 a big church family weekend away was held. The costs of the event were £44,054.

9. Governance costs

	Unrestricted Funds	Restricted Funds	Total funds 2020	2019
	£	£	£	£
Auditor's remuneration				
- audit of current year's accounts	7,020	-	7,020	8,086
Legal and professional	4,159	-	4,159	2,918
	11,179	-	11,179	11,004

The auditor's remuneration is an audit fee of £7,020 (including VAT) for 2020. (2019: £8,086 including an under accrual of £886 relating to 2018.) There were non audit services of £nil. (2019: £540).

10. Staff costs, Trustee remuneration and expenses, and the cost of key management personnel

Staff Costs and Employee Benefits	2020	2019
	£	£
Wages and salaries	221,982	233,677
Social security	10,412	13,467
Defined contribution pension costs	40,559	38,963
	272,953	286,107
Average number of employees during the year (headcount)	15	17

The average number of employees does not include the Vicar/Oversight Minister who is not employed by the PCC. The number does include 3 Associate Vicars including Revd. A Stevenson following his move to St Gabriels on 1 July 2020 due to the agreements in place (3 in 2019). It also includes 2 staff employed on behalf of Whirlow Grange Ltd (2 in 2019) as part of the partnership arrangements. The full costs of Rev Stevenson and the Whirlow Grange Ltd staff are included in the total staff costs shown in this note.

No employees received total employee benefits (excluding employer pension costs) of more than £60,000.

Trustee Remuneration and Expenses

The Trustees are the voting members of PCC as listed in the legal and administrative information section of these accounts.

Trustees were not paid and did not receive any other benefits such as travelling or subsistance expenses in their capacity as Members of PCC (2019: £nil).

Payments to Trustees for other activities undertaken for the church are disclosed in note 19, Related Party Transactions.

The remuneration of the Vicar and the two Associate Vicars who were members of PCC in 2020 and 2019 is disclosed as part of the note below on key management personel.

Cost of Key Management Personnel

The PCC considers the key management personnel to be the voting Trustees, who included the Vicar and two of the Associate Vicars, and in addition the Operations Manager and Revd. A Stevenson as Associate Vicar until 30 June 2020.

The aggregate salary and pension contributions paid by All Saints Ecclesall to and on behalf of these individuals is £123,912. (2019: £129,242). In neither year does this include costs for the Vicar as these are paid through the Common Fund.

Other clergy expenses including housing costs were £9,497 (2019: £16,094).

11. Fixed assets

	Land and buildings	Church & Halls equipment	Office equipment	Total
	£	£	£	£
Cost / valuation				
As at 1 January 2020	1,195,000	107,817	38,613	1,341,430
Additions	-	1,893	1,638	3,531
Disposals	-	-	(377)	(377)
As at 31 December 2020	1,195,000	109,710	39,874	1,344,584
Depreciation				
As at 1 January 2020	-	50,098	31,231	81,329
Disposals	-	-	(184)	(184)
Charge for the year	-	14,521	4,992	19,513
As at 31 December 2020	-	64,619	36,039	100,658
Net book value				
As at 31 December 2020	1,195,000	45,091	3,835	1,243,926
As at 31 December 2019	1,195,000	57,719	7,382	1,260,101

The land and buildings at 31 December 2020 are comprised of:

		£
Clergy House: 162 Knowle Lane, Sheffield	Freehold	450,000
Clergy House: 9 Greystones Grange, Sheffield	Leasehold	450,000
Church Parish Hall	Freehold	295,000
		1,195,000

No depreciation or impairment has been provided on the land and buildings as the PCC has a policy of valuing properties at open market value for existing use. The properties were last revalued by Whitehornes Bespoke Sales & Lettings in December 2019.

The historical cost of the Clergy House at 162 Knowle Lane is £390,000 and 9 Greystones Grange £426,215. Information is not available to quantify the historical cost of the Church Parish Hall.

12. Fixed asset investments

Market value	2020 £	2019 £
As at 1 January 2020	464,529	391,330
Increase in value during the year	31,943	73,199
As at 31 December 2020	496,472	464,529

CBF Church of England Investment Fund	Shares		2020 £
Churchyard Fund	12,683	2,048.73	259,845
Augmentation Trust Fund	8,279	2,048.73	169,614
Houghton Fabric Fund	2,621	2,048.73	53,696
Choristers Memorial Fund	650	2,048.73	13,317
			496,472

13. Debtors

	2020	2019
	£	£
Prepayments and other debtors	37,128	25,093
Expected Legacies	-	6,121
	37,128	31,214

14. Creditors

	2020	2019
	£	£
Due within one year		
Accruals and other creditors	39,128	51,012
Deferred income	2,025	-
	41,153	51,012

15. Fund reconciliation

A) Unrestricted Funds

	Balance at 01/01/2020 £	Income £	Expenditure £	Transfers £	Gains / (losses) £	Balance at 31/12/2020 £
General funds	139,541	479,813	(405,297)	(47,884)	-	166,172
Designated funds:						
Youth Events fund	4,253	-	-	(4,253)	-	-
Toddlers fund	1,000	1,446	(1,413)	(33)	-	1,000
Whirlow fund	-	28,779	(31,484)	2,705	-	-
Parish Hall fund	-	30,893	(59,822)	28,929	-	-
Estates fund	150,000	1,505	(13,739)	12,234	-	150,000
Sub total	155,253	62,622	(106,458)	39,582	-	151,000
Fixed Assets fund	1,260,101	-	(19,706)	3,531	-	1,243,926
	1,415,354	62,622	(126,164)	43,113	-	1,394,926
Total Unrestricted funds	1,554,895	542,435	(531,461)	(4,771)	-	1,561,098

Total of Unrestricted Funds held as Cash or Short Term Deposits 317,172

Designated Funds

Youth Events fund - Funding for the purpose of supporting youth activities such as the annual House Party. PCC have determined that the Youth Events fund should more appropriately be a Restricted Fund and so we should have retained the Restricted as opposed to the Designated Fund at 31 December 2019. As a result, we have made a transfer of the funds to the Restricted Fund with effect from 1 January 2020.

Toddlers fund – Income generated mainly from the Toddlers Group. PCC have determined that from 2019 onwards a balance of £1,000 should be retained each year end if possible for future major purchases.

Whirlow fund – All Saints Ecclesall operate the Whirlow Spirituality Centre at the Chapel of the Holy Spirit in partnership with Whirlow Grange Ltd. The PCC's share of income and expenditure relating to the centre, as part of the partnership arrangements, is accounted for via this fund with any shortfall in funding being financed from general funds.

Parish Hall fund – This fund is used to account for income from lettings of the parish halls and related expenditure. As part of the Reserves Policy, PCC determined that the balance of funds at 31 December 2019 of £36,087 be transferred into general funds, with the expectation that in future years the halls would be able to operate so that hire income covered operating costs. Any major repairs or redevelopment would require separate funding. In 2020 the restrictions resulting from the Covid-19 pandemic have resulted in a loss of £28,929 on halls operation and in addition we have spent £8,377 on roof repairs which together exceed the balance previously transferred to general funds.

Estate fund - PCC has determined that a designated fund should exist to support future major repairs and improvements to the Church and other properties owned by the PCC. The fund will be reviewed at least once a year, taking into account Quinquennial Inspection reports and other priorities against our total unrestricted reserves.

Fixed Assets fund – funds invested in Freehold Land & Buildings and other capital assets to support church activities.

15. Fund reconciliation - continued

Unrestricted funds - prior year	Balance at 01/01/2019 £	Income £	Expenditure £	Transfers £	Gains / (losses) £	Balance at 31/12/2019 £
General funds	36,205	395,671	(400,859)	108,524	-	139,541
Designated funds:						
Youth Events fund	5,565	9,121	(10,433)	-	-	4,253
Toddlers fund	2,056	6,340	(7,396)	-	-	1,000
Whirlow fund	-	27,324	(29,082)	1,758	-	-
Legacy fund	321,761	41,039	-	(362,800)	-	-
Parish Hall fund	35,756	70,806	(70,475)	(36,087)	-	-
Estates fund	102,136	-	(7,718)	55,582	-	150,000
Redevelopment fund	12,500	-	-	(12,500)	-	-
Churchyard fund	4,744	-	-	(4,744)	-	-
Sub total	484,518	154,630	(125,104)	(358,791)	-	155,253
Fixed Assets fund	1,057,459	-	(20,549)	224,406	(1,215)	1,260,101
	1,541,977	154,630	(145,653)	(134,385)	(1,215)	1,415,354
Total Unrestricted funds	1,578,182	550,302	(546,512)	(25,862)	(1,215)	1,554,895

Total of Unrestricted Funds held as Cash or Short Term Deposits 294,794

B) Restricted funds	Balance at 01/01/2020 £	Income £	Expenditure £	Transfers £	Gains / (losses) £	Balance at 31/12/2020 £
Restricted:						
Churchyard fund	93,289	19,434	(18,319)	-	-	94,404
Augmentation Trust fund	-	4,751	(4,751)	-	-	-
Assigned Fees fund	-	3,030	(3,030)	-	-	-
Connected Church fund	3,372	620	(2,000)	518	-	2,510
St Gabriels: Kick Start fund	20,000	-	(5,000)	-	-	15,000
Mission & Other funds	201	9,947	(8,570)	-	-	1,578
Youth Events fund	-	2,860	(351)	4,253	-	6,762
	116,862	40,642	(42,021)	4,771	-	120,254
Endowment:						
Churchyard fund	243,126	-	-	-	16,719	259,845
Augmentation trust fund	158,701	-	-	-	10,913	169,614
Houghton fabric fund	50,242	-	-	-	3,454	53,696
Choristers fund	12,460	-	-	-	857	13,317
	464,529	-	-	-	31,943	496,472

Restricted funds:

Churchyard fund – Funds available to use as a resource to maintain the churchyard. Income each year is from the Endowment Churchyard fund and from specific burial and internment fees. Expenditure is all on maintenance of the churchyard.

Augmentation Trust fund – Income is from the related Endowment Fund which is held on behalf of the Sheffield Diocesan Board of Finance and is passed to them as a contribution to the Diocesan Stipend Fund.

Assigned fees fund - A set proportion of fees earned from funerals and weddings has to be paid over to the Sheffield Diocesan Board of Finance. This fund is used to manage such income and should have a £nil balance at each year end.

Connected Church fund – funds generated from donations and events to finance the partnership with Tearfund to support the Diocese of Mount Kilimanjaro with the Church & Community mobilisation project.

St Gabriels: Kick Start Grant - All Saints PCC has entered into a 5 year Mission Partnership Agreement with St Gabriels PCC. A £25,000 grant from the Sheffield Diocesan Board of Finance in 2019 will be used equally over the 5 years to 2023.

Mission & Other funds – donations or grants received for specific purposes and which are only spent on those purposes.

PCC determined that both the Houghton Fabric (Estate) fund and the Choristers fund could be closed with effect from 1 January 2020. Previously these Restricted Funds have been maintained to capture the investment income from the relevant Endowment funds for use for estates work and for music costs respectively. It has been determined that this income can more helpfully flow directly into the Estates Designated Fund and general funds respectively instead.

Endowment Funds are assets which must be held permanently by the PCC.

15. Fund reconciliation - continued

Restricted funds - prior year	Balance at 01/01/2019 £	Income £	Expenditure £	Transfers £	Gains / (losses) £	Balance at 31/12/2019 £
Restricted:						
Churchyard fund	99,048	19,681	(25,440)	-	-	93,289
Houghton Fabric fund	1,815	1,631	(3,446)	-	-	-
Choristers fund	64	362	(426)	-	-	-
Augmentation trust fund	-	4,613	(4,613)	-	-	-
Connected Church fund	6,696	1,379	(4,703)	-	-	3,372
Big Church Weekend Away fund		44,754	(44,754)			-
St Gabriels: Kick Start fund		25,000	(5,000)			20,000
Designated ministries fund	-	64,357	(90,219)	25,862	-	-
Assigned Fees fund	-	4,600	(4,600)	-	-	-
Mission & Other funds	6,135	4,069	(10,003)	-	-	201
Youth Events fund	1,472	-	(1,472)	-	-	-
	115,230	170,446	(194,676)	25,862	-	116,862
Endowment:						
Churchyard fund	204,815	-	-	-	38,311	243,126
Houghton fabric fund	42,325	-	-	-	7,917	50,242
Choristers fund	10,497	-	-	-	1,963	12,460
Augmentation trust fund	133,693	-	-	-	25,008	158,701
	391,330	-	-	-	73,199	464,529

C) Transfers between funds

During the year the following transfers between funds were made in support of the PCC funding its operations:

Between General and Designated Funds	From	To	£
To cover PCC net costs into the Whirlow Partnership	General	Whirlow	(2,705)
To cover the net loss on the operation of our Parish Halls in 2020	General	Parish Halls	(28,929)
To return the Estates Designated fund to £150,000 at 31 December 2020	General	Estates	(12,234)
To purchase fixed assets in 2020	General	Fixed Assets	(3,531)
Transfer operating surplus on Toddlers to general funds	Toddlers	General	33
Between Unrestricted and Restricted Funds			
Youth Events converted from Designated to Restricted Fund	Youth Events	Youth Events	(4,253)
Transfer from general mission funds to Connected Church Restricted Fund	General	Whirlow	(518)

16. Analysis of net assets by fund

	Unrestricted free funds	Unrestricted designated funds	Restricted funds	Endowment funds	Total
	£	£	£	£	£
Fixed assets for church use	-	1,243,926	-	-	1,243,926
Fixed assets investments	-	-	-	496,472	496,472
Current assets	197,438	157,222	123,919	-	478,579
Current liabilities	(31,266)	(6,222)	(3,665)	-	(41,153)
Long-term liabilities	-	-	-	-	-
Fund balance	166,172	1,394,926	120,254	496,472	2,177,824

Analysis of net assets by fund - prior year

	Unrestricted free funds	Unrestricted designated funds	Restricted funds	Endowment funds	Total
	£	£	£	£	£
Fixed assets for church use	-	1,260,101	-	-	1,260,101
Fixed assets investments	-	-	-	464,529	464,529
Current assets	175,896	158,347	128,425	-	462,668
Current liabilities	(36,355)	(3,094)	(11,563)	-	(51,012)
Long-term liabilities	-	-	-	-	-
Fund balance	139,541	1,415,354	116,862	464,529	2,136,286

Sufficient resources are held in an appropriate form to enable each fund to be applied in accordance with the restrictions imposed by the donors.

17. Capital commitments

The church had commitments as follows:	2020	2019
	£	£
Contracted for but not provided in these financial statements	22,991	-

All repairs to both conscerated and unconsecrated property are written off in the year in which they are incurred and are not "capitalised". This note, however, requires PCC to confirm all major estates commitments.

Covid-19 restrictions prevented both the emergency and major repairs to the church's roof and gutterings over the nave recommended in the 2015 Quinquennial Inspection from taking place. These repairs, together with some internal work to the church, are now scheduled for 2021 at a total estimated cost of £132,000. Of this total £22,991 has been formally committed through contractual arrangements at 31 December 2020. The Quinquennial inspection of the Church, deferred from 2020, will take place after these major repairs are completed.

The last Quinquennial inspection of the Halls was in 2019. Limited emergency work to the roof took place in 2020 but more extensive work is deferred pending strategic decisions by PCC on the use of the halls.

The last Quinquennial inspection of the Chapel of the Holy Spirit and adjoining building at Whirlow was in 2019. Limited repair and improvement work was recommended, reflecting the major redvelopment which took place in 2017.

18. Church Workers Pension Fund

Ecclesall PCC participates in the Pension Builder Scheme section of the Church Workers Pension Fund (CWPF) for lay staff. The Scheme is administered by the Church of England Pensions Board, which holds the assets of the schemes separately from those of the Employer and the other participating employers.

The CWPF has a section known as the Defined Benefits Scheme, a deferred annuity section known as Pension Builder Classic and a cash balance section known as Pension Builder 2014.

Pension Builder Scheme

The Pension Builder Scheme of the Church Workers Pension Fund is made up of two sections, Pension Builder Classic and Pension Builder 2014, both of which are classed as defined benefit schemes.

Pension Builder Classic provides a pension for members for payment from retirement, accumulated from contributions paid and converted into a deferred annuity during employment based on terms set and reviewed by the Church of England Pensions Board from time to time. Discretionary increases may also be added, depending on investment returns and other factors.

Pension Builder 2014 is a cash balance scheme that provides a lump sum that members use to provide benefits at retirement. Pension contributions are recorded in an account for each member. This account may have bonuses added by the Board before retirement. The bonuses depend on investment experience and other factors. There is no requirement for the Board grant any bonuses. The account, plus any bonuses declared, is payable from members' Normal Pension Age.

There is no sub division of assets between employers in each section of the Pension Builder Scheme.

The scheme is a multi-employer scheme as described in Section 28 of FRS 102 as it is not possible to attribute the Pension Builder Scheme's assets and liabilities to specific employers. This means that contributions are accounted for as if the Scheme were a defined contribution scheme. The pensions costs charged to the SoFA in the year are contributions payable. 2020: £11,527. (2019: £10,783)

A valuation of the Pension Builder Scheme is carried out once every three years. The most recent was carried out as at 31 December 2016. A valuation as at 31 December 2019 was underway at 31 December 2020.

For the Pension Builder Classic section, the valuation revealed a deficit of £14.2m on the ongoing assumptions used. At the most recent annual review, the Board chose not to grant a discretionary bonus, which will have acted to improve the funding position. There is no requirement for deficit payments at the current time.

For the Pension Builder 2014 section, the valuation revealed a surplus of £1.8m on the ongoing assumptions used. There is no requirement for deficit payments at the current time.

The legal structure of the scheme is such that if another employer fails, Ecclesall PCC could become responsible for paying a share of that employer's pension liabilities.

19. Related Party Transactions

The Charities SORP (FRS 102) defines "Related Parties" as the charity's Trustees and their close family members and those entities which they control or in which they have a significant interest.

The Trustees are the voting members of PCC as listed on page 2 of the legal and administrative information section of these accounts.

Donations from Trustees (including close family members)
The total amount of donations (excluding tax recoverable) made without conditions to the church by the Trustees was £69,434. (2019: £67,477).

The total amount of donations (excluding tax recoverable) made into Restricted Funds by the Trustees was £1,755. (2019: £7,525). All these donations were to existing funds and did not place further restrictions on the use of the funds.

Where a Trustee has served for part of the year, only those donations falling within the period that they were a Trustee are included.

Payments to Related Parties
One Trustee was paid a total of £34 for assisting at some services (2019: One Trustee paid £187)
The spouse of one trustee was paid a total of £33 for officiating or otherwise assisting at some services (2019: Three spouses were paid a total of £814.)

The remuneration of Trustees who are paid staff is disclosed under note 10.

20. Reconciliation of net income to net cash flow from operating activities

	2020 £	2019 £
Net income for year	41,538	51,544
Interest receivable	(14,475)	(16,879)
Interest payable	-	324
Depreciation and impairment of tangible fixed assets	19,513	20,549
Loss on disposal of tangible fixed assets	193	-
(Gains) on investments	(31,943)	(71,984)
(Increase)/decrease in debtors	(5,914)	125,623
(Decrease) in creditors	(9,859)	(223,672)
Net cash flow from operating activities	(947)	(114,495)

21. Analysis of changes in net debt

	As at 1 January 2020 £	Cashflows £	Other non-cash changes £	As at 31 December 2020 £
Cash and cash equivalents:				
Cash	401,413	(184,205)	-	217,208
Short term deposits	30,041	194,202	-	224,243
Total net debt	**431,454**	**9,997**	**-**	**441,451**